OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

Reports on the Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1926-27

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Page 74.—Read " Rs. 2,43,729 " *for* " Rs. 2,43,279 " in column 2 against total charges for 1926-27 (figures shown in italics).

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TABLE OF CONTENTS

Report

	Para.	Page
Chapter I		
Administrative changes	1–2	1–2
Chapter II—Country Spirit		
Sale strengths	3	2–3
Receipts from still-head duty	4	3
Vend and License fees	5	*ib.*
Revenue and consumption under the out-still system ..	6	*ib.*
Working of the Contract supply system	7	*ib.*
Working of the Mahura Flowers Act	8	*ib.*
Country spirit shops	9	3–4
Advisory Committees	10	4
Consumption	11	4–6
Temperance activities	12	6
Administration of Distilleries and warehouses	13	*ib.*
Retail sale of country spirit in excess of prescribed limits ..	14	*ib.*
Chapter III—Toddy		
Revenue	15	6–7
Tree tax	16	7
Vend and license fees	17	*ib.*
Trees licensed for tapping	18	*ib.*
Toddy licenses	19	7–8
Consumption	20	8
Manufacture of gul from sweet toddy	21	*ib.*
Chapter IV—Foreign liquors including those of Indian Manufacture		
Revenue	22	8–9
Imports and Consumption of Foreign Liquor	23	9–10
Licenses	24	11
Chapter V—Intoxicating Drugs other than opium		
Cultivation and outturn of ganja	25	11
Issues from warehouses	26	*ib.*
Fluctuations in consumption	27	12
Revenue	28	*ib.*
Vend licenses	29	*ib.*
Licenses for the sale of cocaine	30	*ib.*
Imports and Issues of cocaine	31	12–13
Cocaine Cases	32	13
Chapter VI—Opium		
Realizations from opium issued from depôts	33	13
Sales of opium in British Districts	34	13–14
Vend fees	35	14
Retail shops and licenses to medical practitioners and chemists and druggists	36	*ib.*
Supplies to Indian States	37	*ib.*

	Para.	Page
Manufacture and issues in the Baroda State	38	*ib.*
Revenue	39	*ib.*
Consumption of opium for Veterinary or quasi-Veterinary use	40	*ib.*
Measures to check the administration of opium to children ..	41	*ib.*
Chapter VII—Financial Results		
Revenue	42	15
Expenditure	43	*ib.*
Coercive processes for recovery of Excise Revenue ..	44	*ib.*
Chapter VIII—Offences against Abkari and Opium Laws		
Offences against Abkari Law and fluctuations in the number of (1) liquor, (2) hemp drugs and (3) cocaine cases ..	45	16
Offences against Opium Law	46	*ib.*
Fluctuation in cases of drunkenness	47	*ib.*
The Excise Intelligence Bureau	48	17
General Remarks	49–61	17–21

Appendices		Page
Appendix A.	Contracts for the manufacture and supply of country spirit	24–25
Appendix B.	Details regarding meetings of Advisory Committees and closure of country liquor shops	26–43
Appendix C.	Consumption of country spirit in Urban and Rural areas and in the whole Presidency	44–45
Appendix C(*a*).	Manufacture of country spirit, consumption, etc., in certain large towns	46
Appendix D.	Statistics of toddy consumption, number of trees tapped, licenses issued, etc.	48–50
Appendix E.	Consumption of Imported and locally produced denatured spirits	51
Appendix F.	Area under hemp cultivation and drugs produced and quantities issued from and balance at the warehouses ..	52–54
Appendix G.	Summary of opium transactions in Indian States ..	55
Appendix H.	Demands, Collections, Refunds, Remissions and Balance of Excise Revenue	56
Appendix I.	Statement explaining the difference between the collections of Excise Revenue in the Accountant General's books and those shown in Appendix H	57
Appendix J.	Offences against the Abkari and Opium Acts	58–60
Appendix K.	Cases of drunkenness	61
Appendix L.	Provincial Statement A	62–63
Appendix M.	Provincial Statement B	64–65
Appendix N.	Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U.P. and the consumption in terms of prescribed sale strengths	66–67
Imperial Return No. I—Revenue		68–73
Imperial Return II—Expenditure		74
Imperial Return III—Shops and Licenses		76–79
Imperial Return IV—Consumption		80–85
Imperial Return IV(*A*)—Imports and exports of exciseable articles ..		86
Imperial Return V—Incidence of consumption, average taxation, etc. ..		87–88

ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY FOR THE YEAR 1926-27

CHAPTER I

Administrative changes.—The following changes were introduced in the Excise system and arrangements during the year 1926-27 :—

(1) The rationing system was continued, but the rations for the Town and Island of Bombay and the mofussil were fixed at 10 per cent. and 5 per cent. respectively below the ration of 1925-26 and not on the consumption of 1920-21 (Government Resolution, Revenue Department No. 5012/24, dated the 15th January 1926).

(2) The District was fixed as the unit of rationing instead of the shop, the ration of each shop being fixed on its actual requirements (Government Resolution, Revenue Department, No. 5012/24, dated the 15th January 1926).

(3) Auctions of Excise licenses were held simultaneously throughout the Presidency proper, as an experimental measure, with a view to check blackmailing (Government Resolution, Revenue Department No. 5012/24, dated the 15th January 1926).

(4) The still head duty rates on country spirit were reduced as an experimental measure in the West Khandesh District, except Dhulia and Sindkheda Talukas (Government Resolution, Revenue Department, No. 5012/24, dated the 15th January 1926).

(5) 8-30 p.m. was fixed as the closing hour of shops in the Thana and Bombay Suburban districts, at places on the Railway Lines up to Virar on the B. B. and C. I. Railway, and up to Thana on the G. I. P. Railway and also at a few other shops (Government Resolutions, Revenue Department, No. 4043/24, dated the 8th May 1926 and 18th December 1926). The closing hour of shops in the Town and Island of Bombay was reduced from 9-30 p.m. to 9 p.m. (Government Resolution, Revenue Department, No. 3326/24, dated the 30th September 1925).

(6) The same opening hour was fixed for opium and hemp drugs shops as for liquor shops (Government Resolution, Revenue Department, No. 4784/24, dated the 8th January 1926).

(7) The Godhra and Wadia Distilleries were closed, the Dabhoda Distillery was re-opened and bonded warehouses were established at Godhra and Chandod (Government Resolution, Revenue Department, No. 3877/24, dated the 10th June 1925 and Government memorandum No. 3877-C/24, dated the 4th December 1925 and 18th May 1926).

(8) The number of Excise Advisory Committees was increased, their constitution improved and their functions enlarged (Government Resolution, Revenue Department, No. 4681/24, dated the 26th February 1926).

(9) Clubs supplying foreign liquor to their members were licensed (Government Resolution, Revenue Department, No. 4421/24, dated the 7th December 1925).

(10) The scale of fees for Railway Refreshment Room, Dining Car and Travellers' Bungalow licenses was raised to the same level as that prescribed for Clubs (Government Resolution, Revenue Department, No. 5012/24, dated the 15th January 1926).

(11) Permission was granted to transport toddy from the Umbergaon Petha in the Thana district to the Town and Island of Bombay. The area in the Salsette Taluka of the Thana and Bombay Suburban Districts whence toddy is allowed to be transported to the Town and Island of Bombay was extended (Government Resolutions, Revenue Department, Nos. 75-C, dated the 7th January 1927 and 72-C, dated the 16th February 1927).

(12) Mamlatdars and Mahalkaris were authorised to auction tree foot booths in the Surat, Thana, Bombay Suburban, Ratnagiri and Kanara Districts (Government Resolution, Revenue Department, No. 4398/24, dated the 7th August 1925).

(13) The rate of duty on Ganja was increased from Rs. 22-8-0 to Rs. 25 per seer (Government Resolution, Revenue Department, No. 5012/24, dated the 15th January 1926).

(14) The cost price of Ghazipur opium supplied to Local Governments and Indian States was reduced from Rs. 28 to Rs. 26 per seer, with effect from 1st November 1925 (Government Resolution, Revenue Department, No. 3746/24, dated the 8th December 1926).

(15) Fees were prescribed for the exercise of certain privileges connected with the sale of opium (Government Resolution, Revenue Department No. 6294/24, dated the 13th September 1926).

(16) Restrictions on the transmission by inland post of opium, cocaine, morphia and their allied drugs and preparations were removed (Government Resolution, Revenue Department, No. 8636, dated the 17th June 1926).

2. All statistics of revenue with the exception of those relating to "Gain on sale proceeds of Excise opium" and of consumption herein dealt with relate to British Districts only.

CHAPTER II

Country Spirit

3. *Sale strengths.*—The sale strengths prescribed for country spirit remained the same as in the previous year, *viz.*, 30°, 40° and 60° U.P. The sale of 30° U.P. was, however, allowed only in such border shops where it was found necessary to maintain spirit of high strength owing to the reluctance of the adjoining States concerned to reduce the strength of spirit sold in their shops.

The policy of discouraging the consumption of stronger spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was maintained in places where there was no competition from Indian State shops. Unfortunately in certain areas bordering on Indian States and foreign territory some shops which were previously restricted to the exclusive sale of weak spirit had to be permitted to sell stronger spirit in addition, because the restriction only diverted custom

from British to adjoining State shops. It was also found by experience that, once British subjects got into the habit of going across the border because of the cheaper price and higher strength of spirit obtainable there, the quantity they imbibed was greater. Thus quite apart from the financial loss there was greater intemperance. Before permitting the sale of stronger spirit on the British border attempts were made to persuade the States concerned to reduce the strengths or prices on their border, but without success. It may be mentioned, however, that the duty on the stronger spirit has been kept proportionately higher in order to encourage the weaker spirit and the percentage of consumption of spirit of weaker strength to that of higher strength remains stationary.

4. *Receipts from Still head duty.*—The revenue from still head duty amounted to Rs. 1,29,98,676 against Rs. 1,41,15,988 in the previous year (Imperial Return I, Column 2), showing a decrease of Rs. 11,17,312. The decrease is due to a fall of 102,758 proof gallons in the consumption of country spirit.

5. *Vend and License Fees.*—The receipts from fees for the right of retail vend of country spirit at shops also decreased from Rs. 95,89,805 to Rs. 81,26,865 (Imperial Return I, Column 4). The decrease is due to the same causes as in the previous year, *viz.*, reduction in the quantity of spirit available for sale on account of further reduction of ration and the sobering down of the competition at the auctions owing to losses sustained by licensees in the previous years. It is also partly attributable to the absence of blackmailing, due to the auctions being held simultaneously in all districts. Of the total fees Rs. 77,66,967 represent vend and Rs. 3,59,898 license fees.

6. *Revenue and consumption under the Out-still system.*—The Akrani farm continued to be managed by the Forest Department. The sale proceeds of spirit in this area amounted to Rs. 46,424 against Rs. 48,512 in the previous year. The consumption which is of 60° U.P. only was 30,600 bulk gallons against 31,900 bulk gallons in the previous year.

7. *Working of the Contract Supply system.*—The contract supply system continued only in the Sankheda Mewas, in the Rewa Kantha Agency and in the Mahi Kantha Leased Area. The supplies of spirit were well maintained throughout the year under report. The names of the contractors, the places of manufacture and the supply rates for the different contract areas are given in Appendix A. Both the Nasik and Khanapur distilleries with their dependent warehouses continued to be managed departmentally and were worked satisfactorily.

8. *Working of the Mahura Flowers Act.*—Cases of illicit possession of mahura flowers in the Kaira District fell from 222 in 1925-26 to 193 in 1926-27 owing to a partial failure of the crop. The number of cases in the Nasik and Thana Districts increased from 35 and 76 in the preceding year to 73 and 114 respectively, while in the Kolaba District it fell from 22 to 4.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit fell from 1,619 to 1,596 in the year under report, owing to

the closure of 24 shops; 17 on the recommendations of the Advisory Committees, 4 on those of the Collectors and 3 by me on my own initiative. One shop which was closed in the previous year was re-opened on the recommendation of the Collector. No other new shops were opened during the year under report.

10. *Advisory Committees.*—Information regarding the work done by the Excise Advisory Committees, the action taken on their recommendations, and the opening and closing hours of shops will be found in Appendix B.

Wherever possible the recommendations of the Advisory Committees were accepted. Unfortunately many of the recommendations referred to alterations in the hours of sale and could not be accepted because this was a question of general application. Recommendations for closure of shops were not accepted only when there was no doubt that such closure would lead to greater intemperance. On the other hand in several cases against the verdict of the Committees I ordered the closure of shops when I was convinced that this would do no harm or refused the opening of shops on sites which I considered unsuitable.

11. *Consumption.*—Appendix C, column 11, shows in terms of proof gallons, the sale of spirit at shops. There was a decrease of 102,758 proof gallons or about 7 per cent. In all districts except Thana, Kolaba and Sholapur there was a reduction in consumption. The noteworthy decreases occurred in Surat (25,105), Broach (19,062) and Bombay (13,016). The sub-joined statement shows in respect of the Town and Island of Bombay and each district (1) the ration fixed for 1926-27, (2) the actual consumption in 1926-27 and 1925-26, and (3) the cases of illicit distillation, possession, sale and import detected in 1926-27 and 1925-26.

Name of district	Ration in London Proof gallons, 1926-27	Consumption in London Proof gallons			Cases of illicit importation, possession, sales and distillation		
		1926-27	1925-26	Increase (+) or Decrease (−)	1926-27	1925-26	Increase (+) or Decrease (−)
Ahmedabad ..	71,685	49,661	54,143	−4,482	172	160	+12
Kaira	36,244	21,403	28,011	−6,608	251	172	+79
Panch Mahals ..	45,864	33,545	37,604	−4,059	459	420	+39
Broach ..	47,794	27,889	46,951	−19,062	68	64	+4
Surat	217,284	126,228	151,333	−25,105	530	350	+180
Thana ..	233,561	178,916	177,646	+1,270	357	307	+50
Bombay ..	445,464	423,612	436,628	−13,016	44	38	+6
Kolaba ..	95,200	57,107	55,530	+1,577	36	133	−97
Ratnagiri ..	82,760	42,084	47,604	−5,520	44	86	−42
Kanara ..	27,989	19,800	21,413	−1,613	62	34	+28
Dharwar ..	51,188	32,176	37,302	−5,126	129	168	−39

Name of district	Ration in London Proof gallons 1926-27	Consumption in London Proof gallons			Cases of illicit importation, possession, sales and distillation		
		1926-27	1925-26	Increase (+) or Decrease (−)	1926-27	1925-26	Increase (+) or Decrease (−)
Belgaum ..	52,406	28,292	33,326	−5,034	89	43	+46
Bijapur ..	24,664	10,926	12,680	−1,754	145	157	−12
Sholapur ..	28,638	24,215	23,259	+ 956	86	59	+27
Satara ..	13,733	9,900	10,639	− 739	96	63	+33
Poona	105,979	61,518	64,267	−2,749	67	71	− 4
Ahmednagar ..	20,087	12,494	13,138	− 644	11	7	+ 4
Nasik	48,638	33,475	34,575	−1,100	183	173	+10
West Khandesh ..	76,179	56,418 *12,264	60,828 *12,792	−4,410 − 528*	1,126	1,039	+87
East Khandesh ..	72,888	40,756	45,768	−5,012	400	363	+37
Total ..	1,798,245	1,302,679	1,405,437	−102,758	4,355	3,907	+448

In spite of the fact that there was a further reduction in the ration fixed for the year by 5 per cent. in the mofussil and 10 per cent. in the Town and Island of Bombay the consumption did not touch the fixed ration. It fell short of the ration by 495,566 proof gallons just as in the previous year the actual consumption was 478,367 gallons below the ration.

I have fully explained in previous Administration Reports why the consumption never touches the ration. It is not because of the absence of demand but because with reduced supply due to continued rationing the prices are going up steadily higher and higher and the people are finding it more and more difficult to buy licit country spirit. If the ration any year was to be reduced to the consumption of the previous year, the shop-keepers would run the prices proportionately higher and the consequent fall in consumption of licit spirit would still show the same proportion. There can be no doubt that the greater part of this decrease in country spirit is made up in the cities principally by cheap foreign liquor and in the rural areas by spirit illicitly distilled or imported from adjoining Indian States or foreign territory.

To take the case of the Surat District where the decrease is greatest. This district is surrounded and intersected by State areas where stronger spirit is still available almost cheaper than in the old days. A large amount of such spirit was illicitly imported and the number of cases detected of illicit importation was nearly doubled from 77 to 147. Not satisfied with such cheap imported spirit the people are going in for still cheaper liquor and illicit distillation is steadily on the increase. The number of such cases detected has gone up from 222 to 326. It is estimated that in this district the total consumption is not less than what it was in pre-ration days.

* In the Akrani tract of West Khandesh.

The decreases in most of the districts can be attributed to high prices and resort to illicit supplies. The small increase in three districts is insignificant and calls for no special remarks. In Thana for instance in 1925-26 there was an unusually heavy drop to 177,646 gallons compared with 204,711 gallons consumption in 1924-25 and there has been a slight reaction.

The increase in crime for the Presidency as a whole also corroborates the increase in illicit practices. However this has been discussed more fully in paragraph 45 below.

12. *Temperance activities.*—As regards temperance propaganda so far as the City of Bombay is concerned there is nothing to report beyond what was stated in last year's report except that opportunity was taken during the National Baby Week to demonstrate the evils of drink and its effect on progeny.

In the mofussil there were no temperance activities of any kind, except in the Broach and Kaira districts. In Broach there was a vigorous temperance movement among the Bhils with whom the Machhis (fishermen) made common cause to some extent. In the Borsad taluka of the Kaira district, there was a short lived caste movement to stop drinking, but no sustained measures were taken to promote temperance.

13. *Administration of Distilleries and Warehouses.*—There were three distilleries and 36 bonded warehouses during the year under report.

The Godhra and Wadia distilleries were abolished with effect from 1st April 1926 and the Dabhoda distillery was re-opened from the same date. The supply area of the Godhra and Wadia distilleries was distributed between the Nasik and Dabhoda distilleries.

The issues to retailers in British districts of duty paid spirit amounted to 1,284,860 proof gallons (exclusive of 12,316 proof gallons issued from the Dhadgaon distillery to the Akrani out-still area) against 1,374,392 proof gallons in the previous year.

14. *Retail sale of country spirit in excess of prescribed limits.*—Permits for the sale of spirit in excess of the fixed limits were granted in the Ahmedabad, the Panch Mahals, Thana, Poona, Ahmednagar, Belgaum, Dharwar, Kanara, Kolaba and West Khandesh districts and the Town and Island of Bombay. The total quantity sold was 37 gallons of 30° U.P., 438 gallons of 40° U.P. and 19,496 gallons of 60° U.P. against 583 gallons of 30° U.P., 1,077 gallons of 40° U.P. and 7,264 gallons of 60° U.P. in the previous year. Similar permits were also granted for the sale of toddy under which 2,590, 258, 56 and 432 gallons respectively were sold in the Thana, Sholapur, Belgaum and West Khandesh districts.

CHAPTER III

Toddy

15. *Revenue.*—The revenue under this head is derived from (1) Tree tax and (2) fees for the retail sale of toddy. It amounted to Rs. 46,63,070 in the year under report, compared with Rs. 49,07,027 in

the previous year (column 11 of Imperial Return I), a decrease of Rs. 2,43,957.

16. *Tree tax.*—The receipts from tree tax amounted to Rs. 18,00,745 during the year under report as against Rs. 19,05,170 in the previous year (column 8 of Imperial Return I). The decrease was due to a decrease in the total number of trees tapped.

17. *Vend and license fees.*—The revenue from vend fees was Rs. 28,59,369 and from license fees, Rs. 2,956 amounting in all to Rs. 28,62,325 as against Rs. 30,01,857 in the preceding year (column 9 of Imperial Return I). The decrease was due to cautious bidding at the auctions on account of losses sustained in previous years and absence of blackmailing as a result of simultaneous auctions. There were small increases in the Surat, Kolaba, Ratnagiri, Satara, Ahmednagar and the two Khandesh districts. Thana showed a large increase on account of keen competition at the auctions.

18. *Trees licensed for tapping.*—The number of trees licensed for tapping for sale of raw toddy during the year under report and in the previous year is given below (Appendix " D ").

Year	Cocoanut	Brab	Date and wild palm	Total
1926-27	44,520	23,008	309,702	377,230
1925-26	44,106	21,596	320,996	386,698
	+414	+1,412	−11,294	−9,468

There was on the whole a decrease in the total number of trees tapped, the most remarkable being in Surat, where 15,034 trees less were tapped than in the previous year. This is ascribed to decreased demand for toddy on account of increased selling prices and unfavourable seasonal conditions. There were also noticeable decreases in Ratnagiri, Kanara, Dharwar and Bijapur. There was an increase in the Panch Mahals, Broach, Thana, the Town and Island of Bombay, Belgaum, Sholapur and Poona, the most noticeable being in Thana and Bombay, where 2,960 and 2,423 more trees, respectively, were tapped.

19. *Toddy licenses.*—The licenses of different descriptions granted during the year and in the previous year were —

Year	Domestic consumption	Tree-foot booths	Shops	Hawking	Total
1926-27	11,607	3,069	1,025	47	15,748
1925-26	10,866	3,092	1,040	63	15,061
	+741	−23	−15	−16	+687

The increase in the number of Domestic consumption licenses was mainly in the Panch Mahals district where the number of licenses granted during the year under report was 6,535 as against 5,809 in the previous year. This increase is due to the weakening of the temperance movement in the Halol and Kalol talukas reported in paragraph 20 of the Excise Administration Report for 1925-26. There was a further decrease of 44 in the number of such licenses issued in the Surat district.

The decrease in the number of toddy shops is mainly due to temporary closure on account of want of adequate bids.

The decrease in the number of hawking licenses was due to the non-renewal of 16 of these licenses in the Town and Island of Bombay in accordance with the policy of Government to abolish these licenses within five years.

20. *Consumption.*—The total sales show a decrease of 538,959 gallons which is shared by all the districts, except Thana, Bombay, Sholapur and Poona. The decrease is attributed to bad seasonal conditions and general trade depression. As noted in the previous year's report the returns of toddy sales furnished by the licensees are not quite accurate.

The increased sales in Bombay are partly due to the high prices charged for country spirit. In Sholapur and Poona, the increase is attributed to the lowering of selling rates by licensees on account of mutual competition. In Sholapur the increase is also partly due to the large consumption of toddy by the labourers employed on the Railway Line extension from Sholapur to Hotgi. The increase in Thana is small and is attributed to people going in for toddy in preference to the highly priced country spirit.

21. *Manufacture of gul from sweet toddy.*—In the Kanara district nine persons were permitted to manufacture gul as against 11 in the previous year. The number of trees tapped free of duty for this industry during the year under report was 71 as against 113 in the preceding year. Despite the concessions allowed by the Excise Department, the industry seems to be steadily dying out.

No permission for the manufacture of gul from sweet toddy was granted in any other part of the Presidency.

CHAPTER IV

Foreign Liquors including those of Indian Manufacture

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fees on foreign liquors (*a*) imported at the port of Bombay, or (*b*) imported into the Bombay Presidency from other parts of British India and Indian States and foreign possessions, or (*c*) manufactured in the Bombay Presidency.

During the year under report the revenue under (1) amounted to Rs. 7,09,485 against Rs. 3,88,989 in the previous year (columns 12, 15 and 19 of Imperial Return I). The increase of Rs. 3,20,496 for which Bombay was mainly responsible was due to the increased consumption of

Indian made foreign liquor, consequent on the reduction of duty on such liquor from Rs. 21-14-0 to Rs. 17-8-0 per proof gallon, whereby Indian liquor was able to replace cheap imported liquor from Java and Germany. The revenue under (2) decreased from Rs. 12,74,721 in the previous year to Rs. 11,73,541 (columns 13 and 16 of Imperial Return I). The decrease is only apparent, for the license fees of foreign liquor " off " shops in many districts for the year 1927-28 could not as usual be credited to the accounts of the year under report. This was due to the fees having been fixed after the 31st March 1927, as the orders sanctioning a change in the scale of fees for such shops were issued rather late. Vend (pass) fees have, as before, been included in license fees, as Government have not yet finally decided to show them separately in Imperial Return I.

23. *Imports and consumption of Foreign Liquor.*—The imports of foreign liquor into Bombay City by sea, compared with those of the previous year, are as follows :—

Year	Fermented Liquor	Wines	Potable spirits	Denatured and perfumed spirits
	Liquid gallons	Liquid gallons	Proof gallons	Liquid gallons
1926-27	1,154,788	95,863	292,839*	255,193
1925-26	912,898	88,537	294,409†	221,509
	+241,890	+7,326	−1,570	+33,684

* Includes 474 liquid gallons of Liqueurs.
† Includes 170 liquid gallons of Liqueurs.

The following table gives the statistics of sales in this Presidency of foreign liquor in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13) :—

Year	Fermented Liquor	Wines	Potable spirits	Denatured spirits
	Imperial gallons	Imperial gallons	Imperial gallons	Imperial gallons
1926-27	565,070	35,142	249,823	342,871
1925-26	522,014	29,792	224,359	381,575
	+43,056	+5,350	+25,464	−38,704

The increase in the consumption of fermented liquor is reported to be due to the newly acquired taste among the working classes for beer which is comparatively cheaper than country spirit. The increased consumption of wines and potable spirit is attributed to the preference shown by

the consumers to foreign liquor. This is inevitable so long as there is not much difference in the selling prices of country spirit and cheap foreign liquor. The consumption of Indian made foreign liquor is increasing with a corresponding decrease in the consumption of cheap Java and German spirits.

I would once again reiterate that the accounts maintained by foreign liquor licensees are unreliable. Government have now approved of my scheme which aims at the maintenance of correct sale accounts by licensees and it is hoped that from the 1st April 1928 accurate statistics of the consumption of foreign liquor will be available.

The Town and Island of Bombay is mainly responsible for the decrease in the sales of denatured spirit. The decrease is attributed to trade depression. Kanara is the only district in addition to Bombay which shows a small decrease of 17 gallons. In every other district there is an increase in the sale of denatured spirits amounting in all to about 5,000 gallons due partly no doubt to increased use of such spirit for domestic purposes, but undoubtedly due also to its use for potable purposes. It might be mentioned here that as in the case of potable foreign liquor the accounts of the transactions in denatured spirit are not very reliable at present and err on the side of underestimation.

Messrs. Kemp and Company, N. Powell and Company and M. J. Gajjar of Bombay, Wingate and Company of Poona, and the Gujerat Chemical Works of Ahmedabad continued to manufacture spirituous medicinal and toilet preparations in bond, on payment of the concession rate of duty of Rs. 5 per proof gallon. The following firms imported medicinal and toilet preparations into Bombay at the lower rate of duty:—

(1) The Alembic Chemical Works Company, Limited, from Baroda;
(2) The Bengal Chemical and Pharmaceutical Works from Calcutta;
(3) The Ranaghat Chemical Works from Calcutta;
(4) Dr. Bose's Laboratory from Calcutta;
(5) Dr. Burman's Laboratory from Calcutta.

The sales of rectified spirit and medicated wines were 1,914 and three gallons respectively as against 2,186 and three gallons in the previous year (columns 12 and 14 of Imperial Return IV).

The imports of denatured spirit by sea from foreign countries increased from 221,577 gallons in 1925-26 to 248,603 gallons in the year under report (Appendix "E"). The increase is attributed to larger exports to other provinces in India and also to the increased use of this spirit for domestic and industrial and perhaps potable purposes. Imports by land were 105 gallons as against nil in the previous year.

The manufacture of Indian made foreign spirit is confined to the Gujerat Chemical Works at Ahmedabad and the Alembic Chemical Works Company at Baroda. The former supplied 16,432 gallons of duty free rectified spirit to the Government Medical Stores, Bombay, against 17,668 gallons in the preceding year. 879 gallons of denatured spirit were manufactured at the Gujerat Chemical Works as against 236 gallons in 1925-26.

24. *Licenses.*—The number of licenses for the sale of foreign liquor was 2,265 against 1,908 in the preceding year. The increase is mainly due to the extra number of licenses for the wholesale and retail sale of denatured spirit and of temporary refreshment stall licenses. The licensing of Clubs selling liquor to their members from the commencement of the year under report has also contributed to the increase.

There was an increase by 94 only in the permanent licenses as far as potable liquor is concerned. Of these 91 were for Clubs under the New Licensing Rules, and only three came under Hotels, Dak Bungalows and Refreshment Stalls. As against this there was a decrease of one under Wholesale Licenses.

CHAPTER V

Intoxicating Drugs other than Opium

Hemp Drugs

25. *Cultivation and outturn of ganja.*—The cultivation of hemp for *ganja* was restricted to three villages in the Nagar taluka of the Ahmednagar district, *viz.*, Mehekeri, Kaudgaon and Pimpalgaon. The number of licenses granted, the area cultivated and the quantity produced during the year under report, compared with the previous year, were as follows :—

	1925-26.		1926-27.	
Area cultivated ..	400	acres	250	acres
Outturn of ganja ..	4,430	maunds	1,923	maunds
Licenses issued to cultivators ..	112		74	

The average yield per acre was 7·7 maunds against 11·07 in the previous year. The crop was below the normal owing to scarcity of rain. The area under cultivation was reduced as there was a large stock of *ganja* in balance out of the previous year's crop.

26. *Issues from warehouses.*—The issues from the warehouses during the year under report and the year 1925-26 are contrasted below:—

—	1925-26			1926-27		
	Ganja	Bhang	Charas	Ganja	Bhang	Charas
	Maunds	Maunds	Maunds	Maunds	Maunds	Maunds
Issues for sale in the Bombay Presidency ..	1,295	194	..	1,288	187	..
Exported to Indian States..	155	38	2	126	30	..
Exported to other Provinces.	8	..	..	30	..	..
Exported to Foreign Countries.	104	..	..	29	..	..

27. *Fluctuations in consumption.*—The following table shows the consumption as compared with that of the previous year :—

Year	Ganja	Bhang
	Seers	Seers
1925-26	44,441	7,661
1926-27	43,038	7,152

The decrease in the consumption of ganja was mainly in the districts of Ahmedabad, Nasik, Sholapur, Dharwar, Broach, Ahmednagar, East Khandesh and Surat and that of Bhang in the City of Bombay and in the districts of Ahmedabad, Surat and Nasik. The decrease was principally due to the high prices charged by the licensees owing to increase in the duty and partly to local causes, *e.g.*, trade depression and failure of crops. The decrease in Nasik was due to the fact that the licensees sold large quantities of the drug at a lower rate at the end of the previous year, in anticipation of a rise in the duty.

The only material increase in the consumption of ganja and bhang that took place was in the district of Poona. This is attributed to the substitution of these drugs for country liquor among the poorer classes.

There can be no doubt that in many areas, specially in the Deccan, ganja is replacing country liquor.

28. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on (*a*) issues from warehouses and (*b*) imports from other provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 12,62,235 and Rs. 7,81,036, respectively, as compared with Rs. 12,04,697 and Rs. 9,28,790, respectively, in the year 1925-26 (Imperial Return I, columns 27 and 28).

29. *Vend licenses.*—The number of vend licenses was 536 (Imperial Return III, columns 11 and 30 to 32) against 535 in the previous year. Of these, 20 were wholesale and 516 retail. One new wholesale license was issued in the Belgaum district.

Cocaine

30. *Vend licenses.*—The licenses for the sale of cocaine for *bona fide* medical purposes numbered 715 during the year under report against 689 in 1925-26 (Imperial Return III, column 36).

31. *Imports and issues in the Presidency.*—The quantity of cocaine and the allied drugs imported during the year amounted to 16 lbs. 5 ozs. 409 grains (avoirdupois standard weight) against 22 lbs. 1 oz. 55½ grains in the previous year. The quantity sold under license was 16 lbs. 9 ozs. 89 grains against 18 lbs. 3 ozs. 320½ grains in 1925-26. The statistics of cocaine transactions called for in Government of India's letter No.1324, dated the 8th March 1922, Department of Commerce, are given below

in the form approved in Government Resolution No. 4495, Revenue Department, dated the 22nd August 1922 :—

Stock on 1st April 1926			Imports during the year			Total			Sales during the year			Closing balance on 31st March 1927		
Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs.	Ozs.	Grs.	Lbs	Ozs.	Grs.	Lbs	Ozs.	Grs.
8	10	436½	16	5	409	25	..	408	16	9	89	8	7	319

32. *Cocaine cases.*—One hundred and ten cases of illicit possession of cocaine were detected in the City of Bombay during the year under report, against 378 during 1925-26. The reasons for this decrease have been given in paragraph 45.

The largest seizure of cocaine by the Excise Department during the year was 1,920 grains.

CHAPTER VI

Opium

33. *Realizations from opium issued from Depôts.*—Opium issued from the depôts realised Rs. 24,29,050 as shown in the District Treasury Accounts. Of this sum Rs. 11,24,995 represent the prime cost paid to the Government of the United Provinces and the balance of Rs. 13,04,055 gain on sales as shown in column 20 of Imperial Return I. From the latter figure the expenditure noted below has to be deducted :—

	Rs.
(1) Conveyance and packing charges at opium depôts in British districts	6,714
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur	1,154
	7,868

The net profit to Government thus amounts to Rs. 12,96,187 (inclusive of duty) against Rs. 12,63,046 in the previous year, an increase of Rs. 33,141 which was due to the reduction from Rs. 28 to Rs. 26 per seer in the cost price paid to the Government of the United Provinces.

34. *Sales in British districts.*—The total sales in British districts amounted to 23,729 seers against 24,551 seers in the previous year (column 15 of Imperial Return IV), a decrease of 822 seers or 3 per cent. due chiefly to the fall in the consumption of opium in the districts of Ahmedabad, Broach, Bombay, Ahmednagar and Thana. The decrease in all these areas is attributed to trade depression and the high selling prices charged by licensees. In Bombay it is also partly due to illicit opium finding its way into the City and competing with licit opium. I would however repeat here what I have mentioned before, namely that the figures as to opium consumption are misleading. A large quantity of the opium locally sold was formerly smuggled out of India. This smuggling is

steadily on the decline. It is still however difficult to say how much of the quantity sold is used for local consumption only, or *per contra* to what extent Malwa opium is being smuggled into and consumed in this Presidency.

35. *Vend fees.*—The fees for retail vend in British districts amounted to Rs. 8,33,574 against Rs. 9,09,432 in the previous year (column 21 of Imperial Return I), a decrease of Rs. 75,858 chiefly due to absence of competition at the auctions.

36. *Retail shops and medical practitioners, chemists and druggists' licenses.*—The total number of shops was 682, the same as in the previous year (column 29 of Imperial Return III). The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations increased from 951 in the previous year to 983 (column 33 of Imperial Return III).

37. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 18,498 seers against 18,556 seers in the previous year (Appendix " G ").

38. *Manufacture and Issues in the Baroda State.*—The area under poppy cultivation in the Baroda State increased to 423½ acres in 1926-27 from 141 acres in 1925-26. The opium in hand at the beginning of the year was 68,676 seers and that manufactured during the year 317 seers. The total issues to the licensed dealers decreased from 7,259 seers to 6,712 seers. The stocks held at the end of the year were 60,302 seers, exclusive of 54 seers on account of dryage and 1,925 seers in transit.

39. *Total excise opium revenue.*—The excise opium revenue (exclusive of prime cost) was Rs. 21,37,629 against Rs. 21,89,404 in the previous year, a decrease of Rs. 51,775.

40. *Consumption of opium for veterinary or quasi-veterinary use.*—The quantity of opium issued for veterinary or quasi-veterinary purposes during 1926-27 was 46 lbs. 8 ozs. 10 drams and 23 grains (*vide* Government Resolution No. 3494—24, dated the 3rd April 1925).

41. *Measures to check the administration of opium to children.*—During the year under report the Provincial Committee of the National Baby Week, Bombay Presidency, exhibited many lantern slides and films warning mothers against the danger of drugging their children with opium. These films and lantern slides were exhibited in about 50 towns and villages, in the course of the Baby Week celebrations, which were attended by nearly half a million people, thus arousing public opinion against the administration of opium to children. The Lady Inspector of Factories also availed herself of every opportunity of convincing women employed in mills and factories, of the evil effects of opium and of inducing them to stop administering it to children. Four new creches were opened during the year under report, under the supervision of matrons who were instrumental in persuading mothers to discontinue the drug habit and 72 of these mothers have now either entirely stopped giving opium to their children or have gradually decreased the quantity served.

CHAPTER VII

FINANCIAL RESULTS

42. *Revenue.*—The total realizations of the year (column 33 of Imperial Return I) are contrasted below with those of the previous year :—

—	Realizations in		Increase	Decrease
	1925-26	1926-27		
	Rs.	Rs.	Rs.	Rs.
(1) Country spirits ..	2,37,05,793	2,11,25,541	..	25,80,252
(2) Country fermented liquors .	49,07,027	46,63,070	..	2,43,957
(3) Malt liquors	36,895	2,62,331	2,25,436	..
(4) Wines and spirits (foreign liquors other than malt liquors, medicated wines and commercial spirits) ..	16,21,808	16,15,040	..	6,768
(5) Commercial spirits (including medicated wines) ..	5,007	5,655	648	..
(6) Hemp Drugs	21,33,487	20,43,271	..	90,216
(7) Opium	(*a*) 21,86,404	(*b*) 21,37,629	..	48,775
(8) Fines and Forfeitures ..	9,877	7,647	..	2,230
(9) Miscellaneous	1,50,141	2,04,916	54,775	..
Total ..	3,47,56,439	3,20,65,100	2,80,859	29,72,198
Net decrease ..	..	..	26,91,339	

(*a*) Exclusive of license fees of Rs. 2,793 for opium shops in Indian States but inclusive of gain on sale proceeds of excise opium supplied to those States.

(*b*) Exclusive of license fees of Rs. 1,341 for opium shops in Indian States but inclusive of gain on sale proceeds of excise opium supplied to those States.

43. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,65,891) and (2) compensation to (*a*) the Bombay Municipality for the loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,30,128) was Rs.18,72,117 against Rs. 16,73,503 in the previous year. The gross total expenditure, inclusive of the above two items, amounted to Rs. 23,11,886 against the previous year's expenditure of Rs. 21,17,571 and represents about 7 per cent. of the gross revenue of Rs. 3,20,65,100. The net excise revenue of the year thus decreased from Rs. 3,26,38,868 in the previous year to Rs. 2,97,53,214 or by Rs. 28,85,654.

44. *Recovery of excise revenue by coercive processes.*—Coercive processes were resorted to for recovery of arrears of excise revenue in all the districts of the Presidency proper except Ahmedabad, Broach, Kaira, the Panch Mahals, the Town and Island of Bombay, Satara, Poona, Ahmednagar and Nasik. In some cases moveable or immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII

Offences against Abkari and Opium Laws

45. *Offences against Abkari Law.*—The total number of cases detected was 5,938 against 5,214 in the preceding year. Of these 5,416 related to liquor, 384 to Hemp drugs and 138 to cocaine as against 4,485, 300 and 429 respectively in the previous year. Full details will be found in columns 8, 14 and 18 of Appendix " J ".

Fluctuations in liquor cases.—Liquor cases increased during the year under report by 931. The districts which chiefly contributed to this increase were Thana (350), Surat (217), Nasik (114), West Khandesh (87), Kanara (73), and Kaira (46), the chief causes being the high selling prices of licit liquor. Cases under " illicit distillation " increased from 2,611 to 2,882, the increase being chiefly noticeable in Surat, West Khandesh, Thana, Kaira, Nasik, East Khandesh, Belgaum and Sholapur districts. Cases under " illicit importation, exportation and transportation " increased from 289 to 460 and those under " unlicensed sale " and " other miscellaneous offences " from 106 to 158 and from 562 to 1,046 respectively. Cases under " illicit possession " decreased from 917 to 870.

Fluctuations in Hemp drugs cases.—The number of cases relating to hemp drugs increased from 300 to 384, the increase being chiefly noticeable in the Town and Island of Bombay (41) and the districts of Dharwar (19), Panch Mahals (18), Nasik (14), Ahmednagar (12) and Bijapur (7). The most noticeable fall in East Khandesh (50) was due to the fact that there was less smuggling owing to the enhanced duty on ganja in Upper India.

Fluctuations in cocaine cases.—Cases under cocaine decreased from 429 to 138. The cocaine traffic is mainly confined to Bombay and the large fall in the number of cases detected, was due to the breaking up of the gambling dens as a result of the stern measures taken by the police in the Town and Island of Bombay. The traffic is now being carried on more by individual pedlars whom it is more difficult to apprehend.

46. *Offences against Opium Law.*—Opium cases increased from 347 to 489. Of these 414 were tried in British territory and 75 in Indian States as against 304 and 43, respectively, in the previous year (column 29 of Appendix "J "). Cases of illegal possession were 379 as against 245 and those of illegal manufacture and illegal sale, respectively, 10 and 15 against 3 and 3. The most noticeable increase in the number of cases of illegal possession of opium was in the Town and Island of Bombay and in the districts of Sholapur, East Khandesh and Kaira and in Palanpur State. Cases of illegal import were 66 against 72 in the preceding year. The contraband opium seized amounted to 541 seers of which 508 seers were seized in British territory and 33 seers in Indian States.

47. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 3,447 against 3,834 in the previous year (Appendix "K", columns 2 and 3). Of these 2,439 occurred in the Town and Island of Bombay. Cases on licensed premises fell from 9 to 7.

48. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the excise and opium laws and methods of smugglers.

The Finger Print Branch of the Bureau received during the year 693 finger impression slips of excise offenders for search, against 821 in the previous year. Previous convictions were traced in 192 instances as compared with 217 in the year 1925-26. At the close of the year the Branch had on record a collection of finger print slips of about 17,500 excise convicts.

General Remarks

49. I have now been in charge of this Department for over three years. During this period radical changes have been made in the administration with total prohibition as the goal in view. Thus, as far as country liquor is concerned, rationing has proceeded apace, the number of shops has been reduced, limits of possession lowered, strengths reduced, hours of sale curtailed, etc. All these measures have but one end in view, *viz.*, the reduction in the consumption of country spirit. Judged by this standard alone these measures have no doubt met with signal success for the consumption of licit spirit has steadily decreased as the following figures will show :—

	Proof Gallons
1920-21	2,614,789
1923-24	1,708,118
1926-27	1,302,679

50. It is necessary however to look also at the other side of the picture. It is true that the consumption of country spirit has decreased by 24 per cent. when compared with that of 1923-24, but a glance at the following figures will show that the consumption of foreign spirit has increased by 15 per cent. and of fermented liquor by 29 per cent. and this in spite of the prevailing trade depression—

	Foreign spirit	Fermented liquor
	Gallons	Gallons
1923-24	217,390	437,525
1926-27	249,823	565,070

In analysing the above figures it is necessary also to take into account the growing temperate habits of those who formerly were practically the sole patrons of foreign liquor. For instance in one of the biggest English Clubs in this Presidency where formerly the monthly drink bill of an individual member was on an average Rs. 40 it is now only Rs. 22. Rs. 22 now is the equivalent of Rs. 15 or less of former years. Thus not only the amount of the nett increase but also the balance due to decreased consumption by the former patrons are now absorbed by the classes which previously consumed country spirit only.

51. The larger cities are responsible for much of the increased consumption of foreign liquor. I will take the case of the City of Bombay. The

figures below show the consumption of foreign spirit and fermented liquor in the city :—

Year	Spirit	Fermented liquor
	Gallons	Gallons
1923-24	135,784	178,064
1926-27	165,856	276,270

It will be noticed that in the three years the consumption of foreign spirit rose by 22 per cent. while that of fermented liquor increased by 56 per cent. over the consumption of 1923-24. The consumption of country spirit in the city during the same period was as follows :—

Year	Consumption
	Proof Gallons
1923-24	564,898
1926-27	423,612

It declined by 25 per cent. That the consumption of foreign liquor shows an increase in spite of considerable trade depression in the city is a clear indication that a large percentage of the former consumers of country spirit is resorting to cheap foreign spirit and fermented liquor, and that a good part of the decrease in the consumption of country spirit is made up by the increased consumption of foreign liquor.

Endeavours have been made to restrict the consumption of all articles coming under Excise. Thus charas has been entirely prohibited. The issue price of opium has been raised to the highest in India. The duty on ganja also was the highest in India, Central Provinces being the only other area which had as high a duty. As regards foreign liquor also, the license fees have been more than doubled. Clubs have been licensed and made to pay fees. It might be mentioned that more comprehensive measures as regards foreign liquor have lately been sanctioned and are to be introduced from next year.

It is in spite of these measures that the consumption of foreign liquor is spreading.

52. In the rural areas also foreign liquor is gaining ground but not to so great an extent as in the cities, for cheaper alternatives are available in the shape of liquor illicitly distilled or imported from Indian States and foreign territory as will be evidenced from the rapidly increasing tendency to infringe the excise laws.

53. The number of offences relating to liquor detected during each of the last four years is shown below :—

1923-24	3,880
1924-25	4,236
1925-26	4,485
1926-27	5,416

It must be remembered that the cases detected are but a fraction of the offences actually committed. The greater the vigilance of the excise

staff the more wary becomes the distiller or the smuggler. Besides distillation is no longer the effort of the individual as before. It has become so profitable and widespread that it is often financed by syndicates or made into a communal affair and so the resources in the shape of men or money are almost unlimited. Whenever distillation is carried on a large number of scouts are thrown out to watch the movements of the excise officers with the result that it is getting very difficult to catch distillers red handed. In fact every year the percentage of offences detected to those actually committed has gradually decreased. This is why it is difficult to judge of the actual increase in crime by figures alone. The actual increase is proportionately very much greater. This year an added handicap was a heavy sicklist among the staff necessitating constant transfers and duplication of charges. The belligerent attitude now adopted by offenders is also hampering detection work. There have been frequent assaults on excise officers and peons, no less than 12 serious cases being reported during the year under report. In many of these cases firing had to be resorted to in self-defence. Detection work is now attendant with so many personal risks that raids of villages can only be effected by large forces. The very fact that these large bodies of men have to be collected before the raiding is enough to give warning and make detection more difficult.

54. In previous Administration Reports I have already explained the serious situation which has arisen in Khandesh. This situation has become much worse and in fact almost alarming. The Collector and District Magistrate complains of the growing disregard for law and order in general and of the steadily growing moral deterioration of the Bhils. Mr. Hatch, the Commissioner, Central Division, complains that the Bhils are becoming confirmed defiers of lawful authority and endangering the peace and good government of the district as a whole, and even agriculture is likely to suffer. Mr. Griffith, the Inspector General of Police, also states " unless there is a relaxation in the excise policy of Government, the relations between the Police and the people in both Khandeshes but in particular West Khandesh will inevitably deteriorate and the progress made in civilizing the Bhil will receive a severe setback."

55. To fully grasp the above, the extent of illicit distillation going on in Khandesh has to be realized, and for this purpose I will give the following extract from one of Mr. Knight's letters :—

" For some time I was not entirely convinced of the seriousness of the excise position, and therefore, I accompanied a raid on a village within about 20 miles of Dhulia. There—

(1) Over 30 cases of illicit possession of liquor or distilling materials were detected in one morning ;

(2) A Mahomedan butcher (whose sentence has just been reduced by the High Court to three months' rigorous imprisonment) was selling liquor at the Bazar ;

(3) A Mahomedan shop-keeper had several maunds of rotten mahura flowers in his shop for sale to Bhils for distillation. (The Sessions Judge did not confirm that this was abetment of distillation);

(4) A Rajput was habitually taking by special tonga illicit liquor in lots of 8 and 12 gallons to middlemen for sale in Dhulia;

(5) After I left the village about midday, the inhabitants became truculent despite a party of excise and police of over 30, and nothing more could be done.

"This village is in Dhulia taluka where illicit distillation used to be unknown. There is no question that now much illicit liquor is imported into Dhulia town through middlemen nearby, who are extremely difficult to catch out."

56. I have referred in detail to Khandesh because the conditions there are extremely critical, but there are other districts also where conditions similar to those in West Khandesh are rapidly developing, as evidenced by growing disregard for law and order and assaults on the excise staff.

57. Another disquieting feature of the present situation is the spread in the habit of smoking ganja. It is quite true that on the whole there has been a slight decrease in the consumption. Actual enquiry however shows that whilst on account of the heavy price the amount smoked by each is very much less, the number of addicts has increased enormously. One danger of the ganja habit is that ganja smoking is a convivial affair and so likely to go on attracting fresh recruits. Ganja worth 4 to 6 pice gives one good smoke—with effects almost equivalent to 1 drink—to a party of 5 or 6 persons. I devoted a good deal of my time during inspection to this growing evil—and found that in several villages in the Deccan there were now ten addicts where before there was but one. The spread of this habit is difficult to check because so little goes such a long way. It is also smuggled in very easily.

I am glad to say that so far as we can find out the opium habit is not spreading. Ganja is replacing liquor but apparently opium is not.

58. Unfortunately methylated spirit is also gaining ground as a substitute for liquor. To quote one instance, in the small town of Pen, the consumption of methylated spirit has gone up from 289 gallons in 1924-25 to 910 gallons in 1926-27, and a good part of this increase was undoubtedly due to other than industrial purposes.

59. The difficulties in this Presidency of enforcing prohibition are really stupendous and difficult to realize. The bases for illicit distillation are available everywhere, and the facilities for importation of illicit liquor enormous. Detection of crime also is extremely difficult. So long as these conditions exist, the reduction in supply of licit liquor or the raising of prices will not solve the difficulties. During the three years I have been in charge of this Department I have endeavoured most loyally to carry out the policy accepted by Government but I have to confess that I am beginning to doubt whether the pace has not been too fast and whether the object aimed at has been even partially achieved or whether we have really gone back somewhat.

Prohibition must come from within and not without. It can never be forced upon the people against their wishes and unfortunately the classes habituated to drink do not believe it to be immoral, however

much such a belief might be desirable and however sincere and zealous Government and the educated classes might be in their desire for temperance.

60. Before concluding there is only one more point which I would like to touch upon. A charge has often been levelled against this Department that temperance is sacrificed in the interests of revenue. This is far from the case. Personally I have never hesitated to recommend any sacrifice of revenue if this would lead to greater temperance. To what extent revenue has been sacrificed in the interests of prohibition would be made clear from the following figures. To preserve uniformity I have taken the figures as given in the Administration Reports. The nett revenue in 1920-21 was Rs. 3,90,19,787. The nett revenue in 1926-27 was Rs. 2,97,53,214 showing a nett decrease of over 92½ lakhs.

The year 1920-21 has been selected for comparison as it was the last normal year before rationing was started. The final Budget figures may show some difference on account of minor adjustments, *e.g.*, it may be necessary to make some subsequent adjustment in the year's income on account of delay in the ascertainment of the profits derived from the departmental working of the distilleries. Making a liberal allowance of even Rs. 8½ lakhs on this account the nett loss cannot be less than say 84 lakhs and probably it is much greater. This is not a small amount to have been sacrificed on the altar of prohibition in the present financial condition of this Presidency.

61. The work of this department is getting so arduous that many of the subordinates broke down under the stress and no less than 129 subordinate officers had to proceed on leave mostly on medical certificate. I must put on record my appreciation of the excellent work done in spite of the above handicap. My special thanks are due to my Personal Assistant, Mr. Smith, for his unremitting zeal and co-operation.

My thanks are also due to Messrs. Knight and Gordon for the special interest they took in excise matters affecting their districts and for their valuable suggestions.

J. GHOSAL,
Commissioner of Excise.

Bombay, 24th August 1927.

APPENDIX A

APPENDIX A

Contracts for the Manufacture and Supply of Country Spirit during 1926-27

District	Name of the supply contractor	Spirit whence supplied	Spirit where delivered	Sanctioned supply rates (per gallon London Proof)
Ahmedabad	Under Departmental management.	Government Central Distillery at Nasik.	Ahmedabad bonded warehouse.	
Kaira			Anand bonded warehouse.	
Panch Mahals			Godhra bonded warehouse.	
Broach			Broach bonded warehouse.	
Surat	Do. ...	Do. ...	Surat bonded warehouse.	
			Bulsar bonded warehouse.	
Dangs			Ahwa bonded warehouse.	
Thana				
Salsette Taluka	Do. ...	Do. ...	Thana bonded warehouse.	
Bassein do.			Bassein bonded warehouse.	
Mahim do.				
Dahanu do.			Dahanu bonded warehouse.	
Umbergaon and Mokhada Pethas and Jawhar State.				
Bhiwandi, Kalyan, Shahapur, Vada and Murbad talukas.	Do. ...	Do. ...	Kalyan bonded warehouse.	
			Panwel bonded warehouse.	
Kolaba	Do. ...	Do. ...	Mahad bonded warehouse.*	
			Pen bonded warehouse.	
Town and Island of Bombay.	Do. ...	Do. ...	Sewri bonded warehouse.	
Nasik	Do. ...	Do. ...	Nasik Distillery.	
			Malegaon bonded warehouse.	
West Khandesh			Dhulia bonded warehouse.	
			Nandurbar bonded warehouse.	
East Khandesh			Jalgaon bonded warehouse.	
Poona	Do. ...	Do. ...	Mundhwa bonded warehouse.	
Ahmednagar			Ahmednagar bonded warehouse.	
Sholapur			Sholapur bonded warehouse.	

Note.—There is no sanctioned rate in the case of the Nasik and Khanapur Distilleries.

* Mahad Warehouse supplies liquor to a few shops in Ratnagiri District.

APPENDIX A—*concld.*

District	Name of the supply contractor	Spirit whence supplied	Spirit where delivered	Sanctioned supply rates (per gallon London Proof)
Sitára	The liquor supply was managed Departmentally.	Government Central Distillery at Khánápur in the Belgaum District.	Satara bonded warehouse.	Rs. a. p.
Kánara (above-ghát) ...			Sirsi bonded warehouse.	
Belgaum			Khanapur Distillery.	
			Dharwar bonded warehouse.	
			Gadag bonded warehouse.	
Dhárwár			Haveri bonded warehouse.	
			Bijapur bonded warehouse.	
			Kumta bonded warehouse.	
Bijápur			Kodibag bonded warehouse.	
			Ratnagiri bonded warehouse.	
Kánara (below-ghát) ...			Chiplun bonded warehouse.	
			Harnai bonded warehouse.	
Ratnágiri			Malwan bonded warehouse.	
Sankheda Mewas State in the Rewa Kántha Agency.	Messrs. Dalals, Vakil, Kothawalla & Co.	Government Central Distillery at Dabhoda.	Chandod bonded warehouse.	
			Dabhoda Distillery.	
Mahí Kántha Leased Area ...	Do. ...	Do. ...	Vadagam bonded warehouse.	

J. GHOSAL,
Commissioner of Excise.

APPENDIX

District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
		On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1	2	3				
1 Ahmedabad	1. Ahmedabad Municipality.	...	...	...	...	...
	2. Viramgam Municipality.	...	...	...	...	...
	3. Dholka Taluka	...	...	...	...	...
	4. Sanand do.	...	...	...	...	...
	5. Gogho do.	...	...	...	...	...
	6. Prantij do.	...	...	...	...	...
	7. Dhanduka do.	...	...	...	...	...
	8. Viramgam do.	...	...	...	...	...
	9. North Daskroi do.	...	...	...	...	...
	10. South Daskroi do.	...	...	...	...	...
	11. Modasa Petha	...	...	...	...	...
2 Kaira	1. Mehmedabad Municipality.	...	...	...	...	...
	2. Mehmedabad Taluka.	...	...	...	...	...
	3. Matar Taluka	...	...	...	...	...
	4. Kapadvanj Municipality.	...	...	...	...	...
	5. Kapadvanj Taluka	...	...	...	...	...
	6. Nadiad Municipality	...	...	...	...	...
	7. Nadiad Taluka	...	...	...	...	...
	8. Thasra do.	...	...	...	...	...
	9. Dakor Municipality	...	...	...	...	...
	10. Borsad Taluka	...	...	...	...	...
	11. Borsad Municipality	...	...	...	...	...
	12. Anand Taluka	...	1	...	...	1
	13. Umreth Municipality.	...	...	...	...	...
	14. Anand do.	...	...	...	...	...
3 Panch Mahals	1. Godhra Municipality	...	...	...	...	...
	2. Godhra Taluka	...	...	...	...	...
	3. Dohad Municipality	...	...	...	...	...
	4. Dohad Taluka and Jhalod Mahal.	...	1	...	...	1
	5. Kalol Taluka	...	...	...	...	...
	6. Halol Mahal	...	...	...	...	...

B

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations					
		To which effect was given		To which effect was not given	Opening hour	Closing hour	
		Wholly	Partly				
4					5		6
					A. M.	P. M.	
2	11	5	...	6			
2	1	1	...	...			
1	1	1	...	...			
1	.....	...	...	...			
1	4	4	...	...			
3	1	1	...	...	10 30	8 0	
2	6	6	...	...			
1	.....	...	...	...			
1	2	2	...	...			
2	2	2	...	...			
2	1	1	...	...			
1	.....	...	...	...			
1	1	...	...	1			
1	.....	...	...	...			
1	1	...	...	1			
1	1	...	1	...			
1	1	...	...	1			
1	1	...	...	1	10 30	8 0	
2	.....	...	...	...			
1	1	...	...	1			
1	.....	...	...	...			
1	.....	...	...	...			
1	3	...	...	3			
1	.....	...	...	...			
1	1	...	...	1			
1	4	1	...	3			
1	3	1	...	2			
1	2	...	...	2	10 30	8 0	
3	10	1	...	9			
1	2	...	...	2			
...	.....	...	...	...			

APPENDIX

District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
		On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1	2	3				
4 Broach	1. Broach Municipality and City.	...	2	...	...	2
	2. Broach Taluka ...	...	...	...	...	...
	3. Ankleshwar Municipality.	...	...	...	...	...
	4. Ankleshwar Taluka including Hansot Mahal.	...	...	...	...	...
	5. Jambusar Municipality.	...	...	...	...	...
	6. Jambusar Taluka ...	...	...	...	...	...
	7. Amod Taluka ...	...	...	...	...	...
	8. Vagra do. ...	...	1	...	...	1
5 Surat	1. Surat Municipality ...	...	...	...	...	...
	2. Chorasi Taluka ...	...	...	...	...	...
	3. Olpad do. ...	...	...	...	...	...
	4. Bardoli Taluka including Valod.	...	...	...	...	...
	5. Jalalpur Taluka ...	...	...	...	...	...
	6. Chikhli do. ...	...	...	...	...	...
	7. Bulsar do. ...	...	...	...	...	...
	8. Pardi do. ...	...	...	...	...	...
	9. Mandvi do. ...	...	...	...	...	...
6 Thana	1. Bandra Municipality ...	...	...	...	...	...
	2. Kurla do. ...	...	...	...	...	...
	3. Thana do. ...	...	...	...	...	...
	4. Salsette Taluka ...	...	...	...	...	...
	5. Bassein do. ...	...	...	...	...	...
	6. Mahim do. ...	...	...	...	...	...
	7. Dahanu do. ...	...	...	...	...	...
	8. Umbergaon Petha ...	...	...	...	...	...
	9. Kalyan Taluka ...	...	...	...	...	...
	10. Bhiwandi do. ...	...	...	...	...	...
	11. Murbad do. ...	...	...	...	...	...
	12. Shahapur do. ...	...	...	...	...	...
	13. Vada Taluka including Mokhada Petha.	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations					
		To which effect was given		To which effect was not given	Opening hour	Closing hour	
		Wholly	Partly				
	4				5		6
					A. M.	P. M.	
1	.....	...	...	...			
1	7	1	...	6			
2	3	1	...	2			
2	6	1	...	5			
					10 30	8 0	
1	3	...	...	3			
2	3	1	...	2			
1	2	...	...	2			
1	2	...	...	2			
2	7	1	1	5			
2	3	2	...	1			
5	4	2	...	2			
2	4	1	...	3			
8	6	1	...	5	10 30	8 0	
2	3	...	...	3			
2	5	...	...	5			
2	3	2	...	1			
1	.....	...	...	...			
1	4	...	...	4			
1	1	...	...	1			
1	1	1	...	...			
1	1	...	...	1			
5	12	3	1	8			
3	7	2	1	4			
2	6	2	...	4	10 30	8 0	The Closing hour of all country liquor shops on the railway lines up-to Thana on G. I. P. Railway and Virar (Bassein Taluka) on B. B. & C. I. Railway has been fixed at 8-30 P.M. *vide* Government Resolution, Revenue Department, No. 4043/24 dated 18th December 1926.
4	14	6	...	8			
4	8	...	...	8			
2	8	...	...	8			
2	6	2	...	4			
1	4	...	...	4			
6	6	2	...	4			

APPENDIX
c

	District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
			On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1		2	3				
7	Bombay ...	One committee for each of the seven Municipal Wards.	...	...	...	3	3
8	Kolaba ...	1. Alibag Taluka ...	...	1	...	...	1
		2. Pen do. ...	...	...	...	...	...
		3. Panvel do. ...	...	...	...	...	...
		4. Karjat do. ...	...	...	2	...	2
		5. Roha do. ...	...	...	...	...	...
		6. Mahad do. ...	...	...	...	...	...
		7. Mangaon do. ...	...	...	...	...	...
9	Ratnagiri ...	1. Ratnagiri Town ...	...	1	1	...	2
		2. Ratnagiri Taluka ...	...	...	...	...	...
		3. Rajapur do. ...	...	...	...	...	...
		4. Deogad do. ...	...	...	...	...	...
		5. Malwan do. ...	...	...	...	...	...
		6. Vengurla Petha ...	...	...	...	...	...
		7 Sangmeshwar Taluka.	...	2	...	...	2
		8. Chiplun do. ...	...	...	...	...	...
		9. Khed do. ...	...	...	...	...	...
		10. Dapoli do. ...	...	3	...	...	3
		11. Guhagar Mahal ...	...	...	...	...	...
		12. Mandangad do. ...	...	...	...	...	...
10	Kanara ...	1. Karwar Municipality.	...	...	...	...	...
		2. Karwar Tuluka ...	...	...	...	...	...
		3. Kumta Municipality .	...	...	...	...	...
		4. Kumta Taluka ...	...	...	...	...	...
		5. Ankola do. ..	...	...	...	...	...
		6. Gokarn Municipality.	...	...	...	...	...
		7. Honawar do. ..	...	...	...	...	...
		8. Honawar Taluka including Bhatkal Petha.	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations: To which effect was given: Wholly	Number of recommendations: To which effect was given: Partly	Number of recommendations: To which effect was not given	Opening hour	Closing hour	
4					5		6
					A.M.	P.M.	
35	75	61	6	6	10 30	9 0	
3	2	1	...	1			
1	1	...	...	1			
5	6	2	...	4			
1	4	1	...	3	10 30	8 0	
3	2	1	...	1			
2	4	...	...	4			
1	3	...	...	3			
1	.....	...	...	...			
1	3	3	...	...			
1	8	2	3	3			
1	6	4	...	2			
4	10	2	4	4			
2	10	2	...	8			
1	3	2	...	1	10 30	8 0	
2	3	1	...	2			
1	2	1	...	1			
1	6	4	...	2			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
1	4	...	...	4			
1	1	...	...	1			
...	.....	...	...	...			
1	5	...	...	5	10 30	8 0	
1	1	...	...	1			
1	1	...	...	1			
...	.....	...	...	...			

APPENDIX

District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
		On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1	2	3				
10A Kanara	9. Bhatkal Municipality.	...	...	...	...	...
	10. Sirsi Municipality	...	...	...	...	...
	11. Sirsi Taluka	...	...	...	...	...
	12. Haliyal Municipality.	...	...	...	...	...
	13. Haliyal Taluka	...	...	...	...	...
	14. Suppa Petha	...	...	...	...	...
	15. Siddapur Taluka	...	1	...	...	1
	16. Yellapur Taluka including Mundgod Petha.	...	...	...	...	...
11 Dharwar	1. Dharwar Municipality.	...	...	...	...	...
	2. Hubli Municipality	...	...	...	...	...
	3. Navalgund do.	...	...	...	...	...
	4. Gadag do.	...	...	...	...	...
	5. Haveri do.	...	...	...	...	...
	6. Ranebennur do.	...	...	...	...	...
	7. Byadgi do.	...	...	...	...	...
	8. Nargund do.	...	...	...	...	...
	9. Dharwar Taluka	...	...	...	...	...
	10. Hubli do.	...	...	...	...	...
	11. Navalgund Taluka and Nargund Petha.	...	2	...	...	2
	12. Ron Taluka	...	...	...	...	...
	13. Bankapur Taluka	...	...	...	...	...
	14. Kalghatgi do.	...	...	...	...	...
	15. Haveri do	...	...	...	...	...
	16. Hangal do.	...	...	...	...	...
	17. Gadag do.	...	...	...	...	...
	18. Ranebennur do.	...	...	...	...	...
	19. Kod do.	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations			Opening hour	Closing hour	
		To which effect was given		To which effect was not given			
		Wholly	Partly				
4					5		6
					A.M.	P.M.	
1	1	...	...	1			
1	1	...	...	1			
1	1	...	...	1			
1	1	...	...	1	10 30	8 0	
1	1	...	...	1			
...	.....	...	...	...			
...	.....	...	...	...			
1	1	...	...	1			
1	5	...	1	4			
1	4	...	...	4			
1	1	1	...	...			
2	1	...	1	...			
1	2	...	1	1			
1	2	...	1	1			
1	2	...	...	2			
...	.....	...	...	...			
...	.....	...	...	...			
1	3	...	...	3	10 30	8 0	
1	2	2	...	...			
1	1	...	1	...			
2	3	...	...	3			
1	3	...	...	3			
	2	...	...	2			
1	4	...	1	3			
...	.....	...	...	...			
1	2	...	1	1			
1	3	...	...	3			

APPENDIX

	District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
			On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1		2	3				
22	Belgaum	1. Belgaum City and Contonment Municipality.	...	...	...	...	...
		2. Bail-Hongal Municipality.	...	...	...	...	...
		3. Saundatti and Yellamma Municipality.	...	...	...	...	...
		4. Gokak Municipality .	...	...	...	...	...
		5. Athani do. ...	...	...	...	...	...
		6. Nipani do. ...	...	...	...	...	...
		7. Belgaum Taluka including Chandgad Mahal.	2	...	...	...	2
		8. Khanapur Taluka ...	1	...	...	...	1
		9. Bail-Hongal do. ...	1	...	...	...	1
		10. Parasgad Taluka including Murgod Mahal.	...	...	...	...	...
		11. Gokak Taluka ...	...	...	...	...	...
		12. Chikodi do. ...	...	...	...	...	...
		13. Hukkeri do. ...	...	...	...	...	...
		14. Athani do. ...	...	...	...	...	...
23	Bijapur	1. Bijapur Municipality.	...	1	...	...	1
		2. Bagalkot do. ...	...	...	...	...	...
		3. Guledgudd do. ...	...	...	...	...	...
		4. Ilkal do. ...	...	...	...	...	...
		5. Bijapur Taluka ...	...	...	...	...	...
		6. Indi do. ...	...	...	...	...	...
		7. Shindgi do. ...	...	...	...	...	...
		8. Muddebihal Taluka...	...	...	2	...	2
		9. Bagewadi do. ...	...	...	...	...	...
		10. Bagalkot Taluka including Bilgi Petha.	...	...	3	...	3
		11. Badami Taluka ...	...	...	...	...	...
		12. Hungund do. ...	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations			Opening hour	Closing hour	
		To which effect was given		To which effect was not given			
		Wholly	Partly				
4					5		6
					A. M.	P. M.	
...	.....	...	...	...			
1	1	...	1	...			
1	2	...	2	...			
...	.....	...	...	...			
...	.....	...	...	...			
1	2	...	1	1			
1	3	1	...	2	10 30	8 0	
2	7	2	...	5			
4	5	2	2	1			
1	1	...	1	...			
5	5	1	2	2			
...	.....	...	...	...			
2	2	1	1	...			
2	3	1	...	1			
1	3	...	2	1			
1	2	...	1	1			
1	2	...	1	1			
1	4	4	...	...			
1	2	1	...	1			
1	4	2	...	2			
2	4	1	2	1	10 30	8 0	
1	3	1	...	2			
1	1	...	...	1			
1	2	1	...	1			
1	.....	...	...	...			
1	7	1	1	5			

APPENDIX

	District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
			On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1		2	3				
14	Sholapur	1. Sholapur Municipality.	...	...	...	...	...
		2. Barsi Municipality	...	...	...	...	...
		3. Pandharpur do.	...	...	...	...	...
		4. Karmala do.	...	...	...	...	...
		5. Sangola do.	...	...	...	...	...
		6. Sholapur Taluka	...	...	...	...	...
		7. Barsi do.	...	...	...	...	...
		8. Madha do.	...	...	...	...	...
		9. Karmala do.	...	...	...	...	...
		10. Malsiras do.	...	...	...	...	...
15	Satara	1. Satara City	...	...	...	...	...
		2. Satara Suburban	...	...	...	...	...
		3. Wai Municipality	...	...	...	...	...
		4. Rahimatpur Municipality.	...	...	...	...	...
		5. Mhaswad Municipality.	...	...	...	...	...
		6. Vita Municipality	...	...	...	...	...
		7. Tasgaon do.	...	...	...	...	...
		8. Ashta do.	...	...	...	...	...
		9. Islampur do.	...	...	...	...	...
		10. Karad do.	...	...	...	...	...
		11. Mahableshwar Municipality.	...	...	...	...	...
		12. Panchgani Municipality.	...	...	...	...	...
		13. Koregam Taluka	...	...	...	...	...
		14. Khatav do.	...	...	...	...	...
		15. Khanapur do.	...	...	...	...	...
		16. Karad do.	...	...	...	...	...
		17. Patan do.	...	...	...	...	...
		18. Walwa Taluka including Shirala Petha.	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations			Opening hour	Closing hour	
		To which effect was given		To which effect was not given			
		Wholly	Partly				
4					5		6
					A. M.	P. M.	
2	5	1	4	...			
...	.....	...	...	...			
1	4	2	1	1			
1	2	...	...	2			
1	2	1	...	1	10 30	8 0	
1	2	2	...	...			
1	2	...	...	2			
...	.....	...	...	...			
...	.....	...	...	...			
1	1	...	1	...			
1	.....	...	...	...			
...	.....	...	...	...			
1	.....	...	...	...			
1	2	1	...	1			
1	.....	...	...	...			
1	2	1	...	1			
1	.....	...	...	...			
1	1	...	...	1			
1	.....	...	...	...	10 30	8 0	
1	1	...	1	...			
1	.....	...	...	...			
1	1	...	...	1			
1	2	...	...	2			
1	1	...	...	1			
1	1	...	...	1			
1	.....	...	...	...			
1	.....	...	...	...			
1	.....	...	...	...			

APPENDIX

	District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
			On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1		2	3				
16	Poona	1. Poona City Municipality.	...	...	...	...	...
		2. Poona Cantonment...	...	...	...	...	...
		3. Kirkee do. ...	...	...	...	...	...
		4. Khed Taluka including Ambegaon Petha.	...	...	...	...	...
		5. Sirur Municipality ...	...	...	...	...	...
		6. Haveli Taluka including Mulshi Petha.	...	...	...	..	....
		7. Saswad Municipality.	...	...	...	...	...
		8. Jejuri do. ...	...	...	...	...	...
		9. Talegaon-Dabhada Municipality.	...	...	...	...	...
		10. Junnar Municipality.	...	...	...	...	...
		11. Junnar Taluka ...	...	...	...	...	...
		12. Bhimthadi Taluka including Dhond Petha.	...	...	...	...	...
		13. Indapur Municipality.	...	...	...	...	...
		14. Lonawala do. ...	...	...	...	...	...
		15. Baramati do. ...	...	...	...	...	...
17	Ahmednagar...	1. Ahmednagar City Municipality.	...	...	...	...	...
		2. Ahmednagar Cantonment.	...	...	...	...	...
		3. Ahmednagar Taluka .	...	1	...	...	1
		4. Wambori Municipality.	...	...	...	...	...
		5. Rahuri Taluka ...	...	...	...	...	...
		6. Akola Taluka ...	...	...	...	...	...
18	Nasik ...	1. Nasik City Municipality.	...	...	...	...	...
		2. Malegaon do. ...	...	...	...	...	...
		3. Yeola do. ...	...	...	...	...	...
		4. Sinnar do. ..	...	...	...	...	...
		5. Igatpuri do. ...	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations			Opening hour	Closing hour	
		To which effect was given		To which effect was not given			
		Wholly	Partly				
4					5		6
					A. M.	P. M.	
2	7	2	...	5		*	*From 1st September to 28th February the closing hour in Poona City and Cantonment and Kirkee Cantonment is 7-30 p. m.
2	2	1	...	1			
1	2	1	...	1			
1	4	...	...	4			
1	.....	...	...	...			
1	3	...	1	2			
1	2	1	...	1			
1	2	...	...	2	10 30	8 0	
2	6	2	...	4			
1	1	1	...	...			
1	.....	...	...	...			
1	2	...	...	2			
1	.....	...	...	...			
1	2	...	...	2			
...	.....	...	...	...			
1	1	1	...	...			
1	.....	...	...	...			
...	.....	...	...	...	10 30	8 0	
1	1	...	...	1			
1	3	...	...	3			
1	1	...	...	1			
1	.....	...	...	...			
1	.....	...	...	...			
1	2	...	...	2	10 30	8 0	
2	3	1	...	2			
1	1	...	...	1			

APPENDIX

District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
		On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1	2	3				
Nasik ...	6. Nandgaon Municipality.	...	...	...	...	...
	7. Trimbak do. ...	...	...	...	...	...
	8. Deolali do. ...	...	...	...	...	...
	9. Malegaon Taluka ...	...	...	...	...	...
	10. Nandgaon do. ...	...	...	...	...	...
	11. Baglan do. ...	...	...	...	...	...
	12. Yeola do. ...	...	...	...	...	...
	13. Kalwan do. ...	...	...	...	...	...
	14. Niphad do. ...	...	...	...	...	...
	15. Sinnar do. ...	...	...	...	...	...
	16. Igatpuri do. ...	...	...	...	...	...
	17. Chandor do. ...	...	...	...	...	...
	18. Peint do. ...	...	...	...	...	...
	19. Nasik do. ...	...	...	...	...	...
	20. Dindori do. ...	...	...	...	...	...
19 West Khandesh.	1. Dhulia City ...	...	...	...	...	...
	2. Dulia Taluka ...	...	...	...	...	...
	3. Nandurbar Municipality.	...	...	...	...	...
	4. Nandurbar Taluka ...	...	...	...	...	...
	5. Sindkheda Municipality.	...	...	...	...	...
	6. Sindkheda Taluka ...	...	...	...	...	...
	7 Betawad Municipality	...	...	...	...	...
	8. Shirpur do. ...	...	...	...	...	...
	9. Shirpur Taluka ...	...	...	...	...	...
	10. Sakri do. ...	...	...	...	...	...
	11. Shahada Municipality.	...	...	...	...	...
	12. Shahada Taluka ...	...	...	...	...	...
	13. Taloda Municipality .	...	...	...	...	...
	14. Taloda Taluka ...	...	...	...	...	...
	15. Nawapur Taluka ...	...	...	...	...	...

B—*contd.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations: To which effect was given: Wholly	Number of recommendations: To which effect was given: Partly	Number of recommendations: To which effect was not given	Opening hour	Closing hour	
4					5		6
					A. M.	P. M.	
1	.....	...	...	...			
1	2	...	...	2			
1	.....	...	...	...			
1	.....	...	...	...			
1	.....	...	...	...			
1	3	...	...	3			
1	.....	...	...	...			
1	2	1	...	1	10 30	8 0	
1	2	...	...	2			
...	.....	...	...	...			
...	.....	...	...	...			
1	1	...	...	1			
2	2	...	...	2			
1	.....	...	...	...			
1	1	...	...	1			
	1	...	...	1			
1	.....	...	...	...			
1	.....	...	...	...			
1	2	2	...	...			
...	.....	...	...	...			
4	3	3	...	...			
1	1	1	...	...			
2	1	...	...	1	10 30	8 0	
1	1	...	...	1			
4	1	...	...	1			
1	.....	...	...	...			
1	1	...	...	1			
1	.....	...	...	...			
1	1	...	...	1			
4	2	2	...	...			

APPENDIX

	District	Localities for which Advisory Committees are constituted	Number of country spirit shops closed during 1926-27				
			On recommendation of Committee	On recommendation of Collector	For want of bids temporarily	For other reasons	Total
1		2	3				
20	East Khandesh.	1. Jalgaon Town ...	...	...	...	...	...
		2. Jalgaon Taluka (except Jalgaon Town).	...	...	...	...	...
		3. Bhusawal Town ...	...	...	...	...	...
		4. Bhusawal Taluka and Edlabad Petha.	...	...	...	...	...
		5. Yawal Municipality ...	...	...	...	...	...
		6. Faizpur do. ...	...	...	...	...	...
		7. Yawal Taluka (excluding Municipal areas).	...	...	...	...	...
		8. Sawda Municipality ...	...	...	...	...	...
		9. Rawer do. ...	...	...	...	...	...
		10. Rawer Taluka ...	...	...	...	...	...
		11. Jamner do. ...	...	...	...	...	...
		12. Erandol Municipality.	...	...	...	...	...
		13. Dharangaon do. ...	...	...	...	...	...
		14. Erandol Taluka ...	...	...	...	...	...
		15. Chopda Municipality.	...	...	...	...	...
		16. Chopda Taluka ...	...	...	...	...	...
		17. Amalner Municipality	...	...	...	...	...
		18. Amalner Taluka ...	...	...	...	...	...
		19. Parola Municipality...	...	...	...	...	...
		20. Parola Taluka ...	...	...	...	...	...
		21. Chalisgaon Municipality.	...	...	...	...	...
		22. Chalisgaon Taluka ...	...	...	...	...	...
		23. Pachora do. ...	...	...	...	...	...
		Total ...	4	17	8	3	32

B—*concld.*

Details of meetings of Committees in 1926-27					Hours of sale at shops during 1926-27		Remarks
Number of meetings	Number of recommendations made	Number of recommendations: To which effect was given: Wholly	Number of recommendations: To which effect was given: Partly	Number of recommendations: To which effect was not given	Opening hour	Closing hour	
	4				5		6
					A. M.	P. M.	
1	.....	...	...	...			
...	.....	...	...	...			
1	.....	...	...	...			
1	2	1	...	1			
1	.....	...	...	...			
1	1	...	...	1			
1	2	...	...	2			
1	1	...	...	1			
1	1	...	...	1			
1	1	...	...	1			
1	1	...	...	1	10 30	8 0	
1	.....	...	...	...			
1	.....	...	...	...			
1	.....	...	...	...			
2	.....	...	...	...			
2	1	1	...	...			
...	.....	...	...	...			
3	.....	...	...	...			
1	.....	...	...	...			
1	1	...	...	1			
...	.....	...	...	...			
...	.....	...	...	...			
1	3	...	...	3			
352	584	197	49	338			

J. GHOSAL,
Commissioner of Excise.

APPEN

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas, and (3) the whole British

Serial No	District	District headquarter towns and towns of 10,000 population or over			
		Number	Population	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	312,585	44,371	6·8
2	Kaira	6	91,392	10,611	5·6
3	Panch Mahals	2	43,055	13,974	15·6
4	Broach	2	52,521	13,254	12·1
5	Surat	3	144,263	23,273	7·7
6	Thana	6	117,026	49,420	20·3
7	Bombay	1	1,175,914	423,612	17·3
8	Kolaba	1	5,253	2,068	18·9
9	Ratnagiri	4	48,366	6,812	6·7
10	Kanara	2	23,517	4,284	8·7
11	Dharwar	4	155,381	17,390	5·4
12	Belgaum	5	73,736	13,272	8·6
13	Bijapur	4	78,119	6,330	3·9
14	Sholapur	3	166,865	20,270	5·8
15	Satara	3	43,920	3,659	4·0
16	Poona	3	286,290	48,622	8·2
17	Ahmednagar	1	48,190	10,135	10·1
18	Nasik	4	88,288	11,401	6·2
19	West Khandesh	2	42,654	4,027	4·5
20	East Khandesh	9	143,621	11,256	3·8
	Total ... 1926-27 ...	66	3,140,956	738,041	11·3
	Total ... 1925-26 ...	66	† 3,140,956	780,981	†11·9

* In the Akrani Tract of West Khandesh.

† Read 3,140,956; 11·9 and 12,871,396 for 3,189,113; 11·8 and 12,823,229 in

DIX C.

gallons and the rate per head of population in (I) Urban areas District of the Bombay Presidency during the year 1926-27

Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6)			Total for the whole District		
Population	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
578,326	5,290	·4	890,911	49,661	2·7
619,590	10,792	·8	710,982	21,403	1·4
331,805	19,571	2·6	374,860	33,545	4·3
255,224	14,635	2·7	307,745	27,889	4·3
530,088	102,955	9·3	674,351	126,228	9·0
795,730	129,496	7·8	912,756	178,916	9·5
.....	.....	.....	1,175,914	423,612	17·3
557,689	55,039	4·7	562,942	57,107	4·9
1,105,878	35,272	1·5	1,154,244	42,084	1·8
378,210	15,516	2·0	401,727	19,800	2·4
881,543	14,786	·8	1,036,924	32,176	1·5
879,260	15,020	·8	952,996	28,292	1·4
718,757	4,596	·3	796,876	10,925	·7
575,145	3,945	·3	742,010	24,215	1·6
982,339	6,241	·3	1,026,259	9,900	·5
722,743	12,896	·9	1,099,033	61,518	2·9
683,362	2,359	·2	731,552	12,494	·8
744,288	22,074	1·4	832,576	33,475	1·9
599,193	64,655	5·2	641,847	56,418	5·1
932,216	29,500	1·5	1,075,837	* 12,264 40,756	1·8
12,871,386	564,638	2·1	16,012,342	1,302,679	3·9
†12,871,386	624,456	2·3	16,012,342	1,405,437	4·2

columns 4, 6 and 7 against total for the year 1925-26.

J. GHOSAL,
Commissioner of Excise.

APPENDIX C (*a*)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1926-27

Serial No.	Towns	Population	Consumption of country spirit in terms of proof, 1926-27		Actual realization		Total realizations, 1926-27
			Total gallons	Rate per head of population	Still-head duty	Vend fee	
1	2	3	4	5	6	7	8
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,007	43,070	7·5	4,84,539	4,90,400	9,74,939
2	Viramgaon Town	26,262	826	1·5	6,192	11,700	17,892
3	Kaira Town	8,277	1,330	7·7	16,584	8,600	15,184
4	Nadiad	31,939	3,673	5·5	16,100	23,750	39,850
5	Godhra Town	26,979	5,141	9·1	17,716	12,500	30,216
6	Broach City	42,648	9,806	11·0	1,10,323	1,92,500	3,02,823
7	Surat City	117,434	16,408	6·7	1,78,200	1,54,000	3,32,200
8	Thana Town	22,639	9,096	19·3	1,02,329	44,000	1,46,329
9	Bandra do.	29,271	14,616	24·0	1,64,435	87,050	2,51,485
10	Kurla Town	26,059	6,440	11·9	72,447	29,000	1,01,447
11	Town and Island of Bombay.	1,175,914	423,612	17·3	52,86,506	22,47,704	75,34,210
12	Alibag Town	5,274	2,068	18·8	19,385	20,200	39,585
13	Ratnagiri Town	18,540	993	2·6	7,445	8,525	15,970
14	Malwan do.	22,215	1,656	3·6	12,421	14,800	27,221
15	Karwar do.	14,649	2,231	7·3	10,370	13,149	23,519
16	Dharwar City	34,750	5,221	7·2	56,655	49,150	1,05,805
17	Hubli Town	69,206	7,108	4·9	80,325	99,250	1,79,575
18	Gadag do.	41,208	4,106	4·8	47,093	38,576	85,669
19	Belgaum City and Cantonment.	48,320	10,400	10·3	1,17,450	86,375	2,03,825
20	Bijapur Town	32,484	3,638	5·4	41,749	23,900	65,649
21	Sholapur City and Cantonment and places ten miles round.	119,581	14,719	5·9	1,62,573	1,36,980	2,99,553
22	Barsi Town	22,074	2,622	5·7	21,769	22,835	44,604
23	Pandharpur Town ...	25,210	2,919	5·6	31,601	26,055	57,656
24	Satara City and Cantonment.	22,454	2,177	4·6	24,106	13,448	37,554
25	Poona City and Cantonment.	180,186	43,934	11·7	4,95,562	3,72,350	8,67,912
26	Kirkee Cantonment	34,610	3,790	5·3	45,225	47,259	92,484
27	Ahmednagar City and Cantonment.	49,878	10,135	9·8	1,13,512	1,07,300	2,20,812
28	Nasik City	42,756	5,857	6·6	65,891	88,300	1,54,191
29	Malegaon Town	23,711	1,767	3·6	16,557	25,000	41,557
30	Dhulia do.	30,605	2,757	4·3	26,066	40,100	66,166
31	Jalgaon do.	23,710	1,565	3·2	14,475	29,400	43,875
32	Bhusawal do.	25,557	3,452	6·5	39,352	39,600	78,952
	Total for Towns	2,668,407	667,133	12·0	78,94,953	46,03,756	1,24,98,709

J. GHOSAL,
Commissioner of Excise

APPENDIX D

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling granted (a) for domestic consumption, (b) for sale at tree-foot trees licensed to be tapped for raw toddy; and (5) the quantity in each British District of the Presidency during the year

Serial No.	District	Tree-tax rates on		Number of licenses issued for				1926-
		Cocoanut and Brab	Date and Wild Palm	Domestic consumption	Tree-foot booths	Toddy shops	Hawking	Total
1	2	3	4	5	6	7	8	9
		Rs. a. p.	Rs. a. p.					
1	Ahmedabad ...	5 0 0	2 0 0	.....	2	2	...	4
2	Kaira ...	(a) 0 8 0	(a) 0 8 0	1	...	...	...	1
3	Panch Mahâls ...	.....	0 4 0	6,535	...	...	...	6,535
4	Broach ...	5 8 0	2 8 0	6	54	5	...	65
5	Surat ...	(b) 12 0 0 (c) 6 0 0 (d) 3 0 0	(b) 6 0 0 (c) 3 0 0 (d) 1 8 0	4,791	894	164	...	5,849
6	Thâna ...	(e) 12 0 0 (f) 10 0 0 (g) 7 8 0 (h) 5 0 0 (i) 9 0 0	(e) 6 0 0 (f) 5 0 0 (g) 3 0 0 (h) 2 0 0 (i) 3 0 0	98	1,070	196	...	1,364
7	Bombay ...	12 0 0	6 0 0	2	84	127	47	260
8	Kolâba ...	(j) 12 0 0 (k) 9 0 0	(j) 6 0 0 (k) 3 0 0	21	56	19	...	96
9	Ratnâgiri ...	8 0 0	3 0 0	.....	717	75	...	792
10	Kánara ...	8 0 0	3 0 0	1	98	82	...	181
11	Dhárwár ...	6 0 0	3 0 0	.....	11	111	...	122
12	Belgaum ...	6 0 0	3 0 0	.....	4	73	...	77
13	Bijápur ...	6 0 0	3 0 0	.....	9	91	...	100
14	Sholápur ...	6 0 0	3 0 0	.....	20	11	...	31
15	Sátára ...	6 0 0	2 0 0	99	...	9	...	108
16	Poona ...	6 0 0	3 0 0	23	28	24	...	75
17	Ahmednagar ...	6 0 0	3 0 0	.....	1	5	...	6
18	Násik ...	6 0 0	2 0 0	30	15	21	...	66
19	West Khándesh ...	6 0 0	2 0 0	.....	2	8	...	10
20	East Khándesh ...	6 0 0	2 0 0	.....	4	2	...	6
	Total ...	.....	.....	11,607	3,069	1,025	47	15,748

D

prices per gallon of toddy sold at booths ; (3) the number of licenses booths, (c) for sale at shops and (d) for hawking ; (4) the number of of toddy reported to have been sold from shops and tree-foot booths 1926-27

27					1925-26				
Number of trees licensed to be tapped				Quantity of toddy sold	Number of licenses issued for				
Cocoa-nut	Brab	Date	Total		Domestic consumption	Tree-foot booths	Toddy shops	Hawking	Total
10	11	12	13	14	15	16	17	18	19
				Gals.					
...	...	290	290	7,308	.....	2	2	...	4
...	1	...	1	.....	19	...	...	...	19
...	7,617	...	7,617	.....	5,809	...	...	...	5,809
...	1,670	1,865	3,535	61,845	6	51	6	...	63
...	367	1,54,415	1,54,782	3,428,061	4,835	943	164	...	5,942
794	11,843	53,156	65,793	2,809,905	68	1,042	195	...	1,305
18,298	382	1,548	20,228	1,186,003	1	84	127	63	275
263	530	399	1,192	42,095	15	54	19	...	88
20,500	...	(*l*) 60	20,560	1,465,220	.....	729	78	...	807
4,565	...	1,030	5,695	478,125	1	94	90	...	185
...	...	31,597	31,597	870,458	.....	11	111	...	122
...	598	17,527	18,125	491,901	.....	4	73	...	77
...	...	16,089	16,089	331,461	.....	8	89	...	97
...	...	16,071	16,071	388,342	.....	16	11	...	27
...	...	(*l*) 473	473	2,878	68	...	6	...	74
...	...	12,363	12,363	641,214	4	29	27	...	60
...	...	630	630	22,899	.....	1	5	...	6
...	...	1,665	1,665	23,828	40	18	26	...	84
...	...	374	374	54,295	.....	2	8	...	10
...	...	150	150	1,065	.....	4	3	...	7
44,520	23,008	3,09,702	3,77,230	12,326,903	10,866	3,092	1,040	63	15,061

APPENDIX D—*concld.*

Serial No.	District	1925-26—*contd.* Number of trees licensed to be tapped				Quantity of toddy sold	Remarks
		Cocoa-nut	Brab	Date	Total		
1	2	20	21	22	23	24	25
						Gals.	
1	Ahmedabad ...	...	...	265	265	10,819	(*a*) Kaira District and Deroli, Amodra and Indran villages of Modasa Mahál of Ahmedabad District. (*b*) Surat City, Olpad Taluka, Chorasi Taluka, Jalalpur Taluka, Bulsar West and Pardi West. (*c*) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East. (*d*) Mandvi North. (*e*) Salsette and Basseim Talukas. (*f*) Mahim Taluka. (*g*) Dáhanu Taluka. (*h*) Umbergaon Petha. (*i*) Rest of the District and Jáwhar State. (*j*) Panvel and Bagayat Part of Alibag Taluka. (*k*) Rest of the District and Sudhagad Mahal. (*l*) Wild palms. (*m*) Includes 391 wild palms.
2	Kaira ...	...	20	...	20	...	
3	Panch Mahals ...	...	6,708	...	6,708	...	
4	Broach ...	...	729	2,038	2,767	105,771	
5	Surat ...	...	354	1,69,462	169,816	3,909,048	
6	Thána ...	826	12,310	49,697	62,833	2,805,142	
7	Bombay ...	15,872	360	1,573	17,805	1,118,926	
8	Kolába ...	249	472	474	1,195	42,248	
9	Ratnágiri ...	22,121	...	(*l*) 80	22,201	1,532,623	
10	Kánara ...	5,038	...	(*m*) 1,216	6,254	553,115	
11	Dhárwár ...	...	...	33,386	33,386	906,592	
12	Belgaum ...	...	643	16,409	17,052	493,488	
13	Bijápur ...	...	...	16,686	16,686	347,680	
14	Sholápur ...	...	...	14,799	14,799	337,966	
15	Sátára ...	...	...	343	343	2,941	
16	Poona ...	...	...	11,662	11,662	582,525	
17	Ahmednagar ...	...	...	383	383	27,486	
18	Násik ...	...	...	1,726	1,726	32,425	
19	West Khándesh ...	...	...	487	487	55,525	
20	East Khandesh ...	...	...	310	310	1,542	
	Total ...	44,106	21,596	320,996	386,698	12,865,862	

J. GHOSAL,
Commissioner of Excise.

APPENDIX E

Statement showing the quantities of (a) imported denatured Spirits passed into Consumption at the favourable 7½ per cent. ad valorem Rate of Duty and (b) locally produced denatured Spirits passed into Consumption free of Duty during the year 1926-27 in the Bombay Presidency

Denatured Spirit imported from Foreign Countries		Denatured Spirit produced in India						Remarks
		Produced in the Bombay Presidency			Imported from other places			
Country from which imported	Quantity imported	Place of Production	Quantity consumed locally	Exported to other Places	Places from which imported	Quantity consumed locally	Exported to other places	
1	2	3	4	5	6	7	8	9
	Imp. gals.		Imp. gals.			Imp. gals.		
United Kingdom ...	185	Ahmedabad	879	...	Rosa in U. P.	105	...	
Java ...	248,418	Baroda ...	250	...	...	.....	...	
Germany ...	.....	.....	.....	...	...	.....	...	
Total ...	2,48,603	.....	1,129	...	...	105	...	

J. GHOSAL,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Cultivation					Name of the warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year		Balance at the warehouse on the 1st April 1925		
	Of Ganja		Of Bhang							
Name of Taluka in which permitted	Number of villages in which permitted	Area cultivated	Number of villages in which permitted	Area cultivated		Ganja	Bhang	Ganja	Bhang	Charas
1	2	3	4	5	6	7	8	9	10	11
Ahmednagar District		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	3	250			Ahmednagar ...	1,923	...	4,311	26	...
					Bombay ...	...	...	58	25	...
					Surat ...	...	...	6	4	...
					Ahmedabad ...	...	...	2	3	1
Total ...	3	250	...	...		1,923	...	4,377	58	1

F

and the Intoxicating Drugs produced, lodged in, and during the year ending the 31st March 1927

Drugs imported from other Provinces or brought from other warehouses in the Presidency in bond			Total (columns 7 to 14)			Intoxicating Drugs removed from the warehouse during the year								
						On payment of duty by licensed vendors in British Districts and Native States			To other Provinces or other warehouses in the Presidency			For destruction being useless		
Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas	Ganja	Bhang	Charas
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
9	73	...	5,236	99	...	867	69	...	771	...	...	1,150	3	...
588	120	...	646	145	...	480	121	...	1	...	...	30	3	...
45	19	...	51	23	...	33	18	...	...	...	...	8	2	...
121	23	...	123	26	1	84	19	...	...	...	...	7	1	1*
756	235	...	7,056†	293	1	1,414	217	...	772	...	...	1,195	9	1*

* *Vide* G. R., R. D., No. 8061/24, dated 4th February 1927.

† This figure includes 7 maunds issued to foreign countries.

APPENDIX F—*concld.*

Name of the warehouse in which the drugs were lodged, &c.	Balance at the warehouse on 31st March 1927			Warehouse rent	Approximate average selling price per maund exclusive of duty		
	Ganja	Bhang	Charas		Ganja	Bhang	Charas
	27	28	29	30	31	32	33
	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	3,448	37	...	...	20 per mound	30 per mound	...
Bombay	185	21	...	...	100	20	...
Surat	10	3	...	...	140	30	...
Ahmedabad	32	6	...	...	120	40	...
Total ...	3,675	67	...	...	...	...	...

J. GHOSAL,
Commissioner of Excise.

APPENDIX G

Summary of the Accounts of the Opium Transactions in Indian States during the year 1926-27

Name of State or Political Agency	Stock on 1st April 1926	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
1	2	3	4	5	6	7
	Seers	Seers	Seers	Seers	Seers	Seers
1 Cutch	1,792*	900	1	...	2,693	2,044
2 Kathiawar	1,431	8,272	1	2	9,706	8,222
3 Palanpur	328	2,374	8	...	2,710	2,487
4 Mahi Kantha	249	1,205	...	...	1,454	1,244
5 Rewa Kantha	621	2,746	22	22	3,411	2,522
6 Cambay	94	720	...	12	826	677
7 Other States	571	2,281	...	3	2,855	2,286
Total for the year 1926-27 ...	5,086	18,498	32	39	23,655	19,482
Total for the year 1925-26 ...	5,683	18,556†	179	64	24,482†	19,371

Name of State or Political Agency	Dryage	Stock on 31st March 1927	Population	Rate of licit consumption per head of population	Remarks
1	8	9	10	11	12
	Seers	Seers		Tolas	
1 Cutch	2	647	484,547	·3	
2 Kathiawar	3	1,481	2,538,497	·3	
3 Palanpur	1	222	518,566	·4	
4 Mahi Kantha	5	205	450,478	·2	
5 Rewa Kantha	8	881	753,058	·3	
6 Cambay	...	149	71,762	·8	
7 Other States	...	569	2,399,390	·08	
Total for the year 1926-27 ...	19	4,154	7,216,298	·2	
Total for the year 1925-26 ...	25	5,086†	7,216,298	·2	

Read 1,792 for 832 in column 9 against Cutch for the year 1925-26.

†*Read* 18,556, 24,482 and 5,086 *for* 17,596, 23,522 and 4,126 in columns 3, 6 and 9 against total for the year 1925-26.

J. GHOSAL,
Commissioner of Excise.

APPENDIX H

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1926-27

Number	District	Demand of the year	Arrears, outstanding	Total Demand	Collections made during the year against total in column 4			Advance collections made in the previous year against current Demand	Remissions and amounts written off as irrecoverable	Realizable balance (column 4 *minus* columns 7, 8 and 9)	Advance collections for the coming year	Gross Realizations in the year (columns 7 and 11)	Remarks
					Current	Arrears	Total						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	15,26,156	2,400	15,28,556	14,02,362	...	14,02,362	1,23,794	...	2,400	2,35,227	16,37,589	
2	Kaira ...	4,76,419	...	4,76,419	4,10,894	...	4,10,894	65,525	...	..	79,904	4,90,798	
3	Panch Mahals ...	3,26,816	...	3,26,816	2,86,548	...	2,86,548	40,268	...	...	37,753	3,24,301	
4	Broach ...	8,55,325	...	8,55,325	7,28,067	...	7,28,067	1,27,258	...	...	71,766	7,99,833	
5	Surat ...	31,73,383	...	31,73,383	30,42,911	3,743	30,46,654	1,26,729	...	...	1,16,628	31,63,282	
6	Thana ...	34,34,423	...	34,34,423	31,13,517	...	31,13,517	3,20,906	...	...	3,07,760	34,21,277	
7	Bombay ...	1,08,07,820	...	1,08,07,820	77,14,759	...	77,14,759	30,93,061	...	...	27,14,497	1,04,29,256	
8	Kolaba ...	9,43,589	5,559	9,49,148	7,87,042	3,943	7,90,985	1,52,121	...	6,042	1,44,449	9,35,434	
9	Ratnagiri ...	9,74,485	1,092	9,75,577	7,59,818	1,092	7,60,910	2,14,042	...	625	1,70,315	9,31,225	
10	Kanara ...	4,39,705	619	4,40,324	3,83,881	619	3,84,500	55,824	...	...	35,768	4,20,268	
11	Dharwar ...	15,46,016	1,515	15,47,531	14,30,955	1,515	14,32,470	1,15,014	...	47	99,055	15,31,525	
12	Belgaum ...	10,23,630	94,671	11,18,301	9,19,605	80,951	10,00,556	64,208	1,015	52,522	66,700	10,67,256	
13	Bijapur ...	4,25,642	49,247	4,74,889	3,68,784	48,934	4,17,768	27,876	697	28,548	19,370	4,37,138	
14	Sholapur ...	11,08,261	811	11,09,072	10,14,319	811	10,15,130	93,942	...	...	1,03,138	11,18,268	
15	Satara ...	5,29,527	252	5,29,779	4,71,356	252	4,71,638	57,486	655	...	49,911	5,21,549	
16	Poona ...	21,66,126	34,163	22,00,289	19,39,313	9,536	19,48,849	2,24,824	888	25,728	2,36,706	21,85,555	
17	Ahmednagar ...	6,50,228	800	6,51,028	5,59,087	800	5,59,887	91,141	...	...	55,121	6,15,008	
18	Nasik ...	9,33,944	20,500	9,54,444	7,74,269	20,500	7,94,769	1,37,994	...	21,681	1,22,122	9,16,891	
19	West Khandesh ...	9,08,247	17,230	9,25,477	7,55,049	...	7,55,049	1,52,756	...	17,672	1,37,621	8,92,670	
20	East Khandesh ...	11,24,011	44,601	11,68,612	9,66,971	34,788	10,01,759	1,42,801	...	24,052	1,48,517	11,50,276	
	Total ...	3,33,73,753	2,73,460	3,36,47,213	2,78,29,537	2,07,534	2,80,37,071	54,27,570	3,255	1,79,317	49,52,328	3,29,89,399	

J. GHOSAL,
Commissioner of Excise.

APPENDIX I

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statements for the year 1926-27

Number	District	Amount as per Treasury Account	Deduct		Net Collections	Add		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix H)	Remarks
			Collections made on account of other districts	Collections on account of future Kists		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad	16,37,589	.....	2,35,227	14,02,362	.....	1,23,794	15,26,156	
2	Kaira	4,90,798	.....	79,904	4,10,894	.....	65,525	4,76,419	
3	Panch Mahals	3,24,301	.....	37,753	2,86,548	.....	40,268	3,26,816	
4	Broach	7,99,833	.....	71,766	7,28,067	.....	1,27,258	8,55,325	
5	Surat	31,63,282	.....	1,16,628	30,46,654	.....	1,26,729	31,73,383	
6	Thana	34,21,277	.....	3,07,760	31,13,517	.....	3,20,906	34,34,423	
7	Bombay	1,04,29,256	.....	27,14,497	77,14,759	.....	30,93,061	1,08,07,820	
8	Kolaba	9,35,434	.....	1,44,449	7,90,985	.....	1,52,121	9,43,106	
9	Ratnagiri	9,31,225	.....	1,70,315	7,60,910	.....	2,14,042	9,74,952	
10	Kanara	4,20,268	.....	35,768	3,84,500	.....	55,824	4,40,324	
11	Dharwar	15,31,525	.....	99,055	14,32,470	.....	1,15,014	15,47,484	
12	Belgaum	10,67,256	.....	66,700	10,00,556	.....	64,208	10,64,764	
13	Bijapur	4,37,138	.....	19,370	4,17,768	.....	27,876	4,45,644	
14	Sholapur	11,18,268	.....	1,03,138	10,15,130	.....	93,942	11,09,072	
15	Satara	5,21,549	.....	49,911	4,71,638	.....	57,486	5,29,124	
16	Poona	21,85,555	.....	2,36,706	19,48,849	.....	2,24,824	21,73,673	
17	Ahmednagar	6,15,008	.....	55,121	5,59,887	.....	91,141	6,51,028	
18	Nasik	9,16,891	.....	1,22,122	7,94,769	.....	1,37,994	9,32,763	
19	West Khandesh	8,92,670	.....	1,37,621	7,55,049	.....	1,52,756	9,07,805	
20	East Khandesh ...	11,50,276	.....	1,48,517	10,01,759	.....	1,42,801	11,44,560	
	Total ...	3,29,89,399	.....	49,52,328	2,80,37,071	.....	54,27,570	3,34,64,641	

J. GHOSAL,

Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number	District	Cases					
		Offences relating to liquor					
		Illicit distillation and possession of implements, etc., for the same	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total
1	2	3	4	5	6	7	8
1	Ahmedabad	72	23	73	4	...	172
2	Kaira	179	3	68	1	193	444
3	Panch Mahals	380	21	57	1	...	459
4	Broach	29	26	12	1	3	71
5	Surat	326	147	55	2	83	613
6	Thána	135	56	146	20	452	809
7	Bombay	.....	15	5	24	30	74
8	Kolába	15	...	17	4	4	40
9	Ratnágiri	7	5	32	...	14	58
10	Kánara	19	29	14	...	45	107
11	Dhárwar	81	21	22	5	37	166
12	Belgaum	23	24	36	6	5	94
13	Bijápur	90	9	45	1	1	146
14	Sholápur	18	15	17	36	...	86
15	Sátára	36	45	13	2	6	102
16	Poona	5	...	37	25	3	70
17	Ahmednagar	.....	3	5	3	...	11
18	Násik	137	3	23	20	169	352
19	West Khándesh	1,040	8	75	3	1	1,127
20	East Khándesh	290	7	103	...	...	400
21	Baroda Cantonment ...	.....	...	15	...	...	15
	Total ... 1926-27 ...	2,882	460	870	158	1,046	5,416
	Total ... 1925-26 ...	2,611	289	917	106	562	4,485

J

Laws in each District of the Bombay Presidency proper detected by to liquor, (2) offences relating to hemp-drugs and (3) offences Act investigated, during the year 1926-27

detected (Abkari)											
Offences relating to hemp-drugs						Offences relating to cocaine					
Illicit cultivation and manufacture	Illicit importation, exportation or transportation	Illicit possession	Unlicensed sale	Other miscellaneous offences	Total	Illicit importation, exportation and transportation	Illicit possession	Unlicensed sale	Total	Total (Abkari)	Cases in which convictions were obtained
9	10	11	12	13	14	15	16	17	18	19	20
...	42	10	5	...	57	...	4	1	5	234	199
...	...	8	...	...	8	...	...	...	...	452	221
...	3	18	...	2	23	...	...	...	...	482	403
...	...	...	...	...	...	...	...	...	...	71	69
...	5	...	...	...	5	...	2	...	2	620	585
...	...	2	3	...	5	...	1	...	1	815	731
...	8	99	50	...	157	...	110	19	129	360	319
...	...	...	1	...	1	...	...	...	...	41	39
...	...	...	...	...	...	...	...	...	...	58	46
...	...	...	...	1	1	...	...	...	...	108	100
...	1	...	16	8	25	...	...	...	...	191	164
1	...	...	3	...	4	...	...	...	...	98	82
...	...	1	7	...	8	...	...	...	...	154	145
...	...	5	5	...	10	...	...	...	...	96	91
...	...	7	2	...	9	...	...	...	...	111	87
...	...	3	6	...	9	...	...	...	...	79	76
...	...	13	2	...	15	...	...	...	...	26	23
...	1	5	4	7	17	...	...	...	...	369	333
...	1	...	...	...	1	...	...	...	...	1,128	1,115
...	5	21	...	...	26	...	...	...	...	426	414
...	...	3	...	...	3	...	1	...	1	19	19
1	66	195	104	18	384	...	118	20	138	5,938	5,261
10	135	98	52	5	300	2	383	44	429	5,214	4,689

APPENDIX J—*concld.*

Number	District	Cases detected (Opium)									Quantity of contraband opium seized		
		Illegal cultivation of poppy	Illegal manufacture of opium	Illegal possession of opium	Illegal transport of opium	Illegal import of opium	Illegal export of opium	Illegal sale of opium	Breach of conditions of license	Total (Opium)			
1	2	21	22	23	24	25	26	27	28	29	30		
											S.	T.	Grs.
1	Ahmedabad ...	...	4	8	...	17	...	...	4	33	10	41	122½
2	Kaira	...	...	21	...	3	...	...	...	24	8	59	79½
											*0	1	0
3	Panch Mahâls ...	...	...	56	...	26	...	1	...	83	59	41	108½
4	Broach	...	...	1	...	...	...	...	1	2	0	1	0
5	Surat	...	...	4	...	...	...	...	...	4	0	1	7½
6	Thána	...	...	1	...	...	...	...	...	1	*0	2	0
7	Bombay	...	...	129	1	7	...	5	...	142	419	45	142¾
8	Kolába	...	...	1	...	...	...	...	...	1	0	78	0
9	Ratnágiri	...	...	...	...	...	...	...	...	...	.....		
10	Kanára	...	1	...	...	...	...	...	1	2	0	1	0
11	Dhárwar	...	...	...	...	...	...	...	1	1	.....		
12	Belgaum	...	...	...	...	...	...	...	...	...	.....		
13	Bijápur	...	...	...	...	...	...	...	...	...	.....		
14	Sholápur	...	...	19	...	...	...	3	...	22	0	17	132
											*0	16	17½
15	Sátára	...	...	1	...	...	...	...	2	3	0	7	135
16	Poona	...	...	3	...	...	...	1	2	6	0	22	157½
17	Ahmednagar ...	...	...	1	...	...	...	...	1	2	0	2	0
18	Násik	...	...	4	...	...	...	1	1	6	0	15	135
19	West Khándesh ...	...	4	2	...	3	...	1	1	11	0	38	107
20	East Khándesh ...	...	1	55	...	7	...	3	3	69	9	43	169½
21	Baroda Cantonment	...	...	2	...	...	...	...	...	2	2	47	45
	Total ... 1926-27 ...	...	10	308	1	63	...	15	17	414	507	60	80¼
											*0	19	17½
	Total ... 1925-26 ...	...	3	221	1	58	...	3	18	304	860	37	62
											*0	0	111½
											†0	4	0
	Indian States												
1	Cambay	...	...	...	...	...	...	...	...	...	.....		
2	Palanpur	...	...	56	...	1	...	...	...	57	18	9	0
3	Mahi Kántha ...	...	...	4	...	2	...	...	...	6	3	12	89
4	Rewa Kántha ...	...	...	11	...	...	...	...	...	11	11	78	142
5	States under Poona Agency	...	...	...	...	...	...	...	...	...	.....		
6	States under Surat Agency	...	...	...	...	...	...	...	...	...	.....		
7	States under Sholápur Agency ...	...	...	...	...	...	...	...	1	1	.....		
8	States under Dhárwár Agency ...	...	...	...	...	...	...	...	...	...	.....		
	Total of Indian States for the year 1926-27 .	...	...	71	...	3	...	...	1	75	33	20	51
	Do. for the year 1925-26 ...	...	...	24	1	14	...	...	4	43	51	44	57½
	Grand Total of British Districts and Indian States for the year 1926-27 ...	...	10	379	1	66	...	15	18	489	541	0	131¾
											*0	19	17½
	Do. for the year 1925-26 ...	...	3	245	2	72	...	3	22	347	912	1	139½
											*0	0	111½
											†0	4	0

* Madat. † Chandol.

J. GHOSAL,
Commissioner of Excise.

APPENDIX K

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1926-27

District	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	7	18	.....	2
Kaira	.....	12	.....	.....
Panch Mahals	.....	9	.....	.....
Broach	.....	26	.....	.....
Surat	.....	41	.....	.....
Thana	.....	118	.....	.....
Bombay	.....	2,439	.....	.....
Kolaba	.....	38	.....	.....
Ratnagiri	.....	27	.....	1
Kanara	.....	5	.....	.....
Dharwar	.....	42	.....	.....
Belgaum	.....	125	.....	.....
Bijapur	.....	32	.....	.....
Sholapur	.....	64	.....	.....
Satara	.....	11	.....	.....
Poona	.....	314	.....	.....
Ahmednagar	.....	16	.....	.....
Nasik	.....	33	.....	.....
West Khandesh	.....	4	.....	.....
East Khandesh ...	.....	66	.....	.....
Total { 1926-27 ...	7	3,440	.....	3
Total { 1925-26 ...	9	3,825	1	4

J. GHOSAL,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of foreign Spirits and Fermented

Name of District	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and Malt Liquors manufactured in India								
	Number of licenses	Spirits and Fermented Liquors sold thereunder							
		To other licensed vendors				To the public			
		Imported			Beer made in India	Imported			Beer made in India
		Wines	Spirits	Beer		Wines	Spirits	Beer	
1	2	3	4	5	6	7	8	9	10
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	.....	...	...	...	...	...	...
Town and Island of Bombay.	76	77,318	*385,305	1,113,057	...	2,964	7,005	7,788	...
Total... 1926-27 ...	76	77,318	*385,305	1,113,057	...	2,964	7,005	7,788	...
Total... 1925-26 ...	77	76,549	†429,650	820,733	5,292	1,892	1,884	7,497	...

* Inclusive of 175 gallons

† Inclusive of 3,627 gallons

‡ Inclusive of 3,345 gallons

There are no separate licenses for the wholesale vend of locally made Spirits in the Town.

L

STATEMENT A

Liquors in the Bombay Presidency Proper during the year 1926-27

Licenses for wholesale vend of Spirits manufactured in the Presidency Proper to the trade			Licenses for wholesale vend of Fermented liquors whether manufactured at a licensed Brewery or imported by land or sea					Remarks
Number of licenses	Quantity of Spirits sold§ thereunder		Number of licenses	Quantity of Fermented liquor sold thereunder				
	To other licensed vendors	To the public		To other licensed vendors		To the public		
				Beer	Wines	Beer	Wines	
11	12	13	14	15	16	17	18	19
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	.....	...	.....	...	...	...	...	
...	154,321	1,250	.....	...	...	...	...	
...	154,321	1,250	.....	...	...	...	...	
...	12,553	...	.....	...	...	...	...	

of rectified Spirit.
of rectified Spirit.
of rectified Spirit.
and Island of Bombay. These are sold under licenses shown in column 2.

J. GHOSAL,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign Proper during

Name of District	FOREIGN SPIRITS AND FERMENTED LIQUORS											
	Sold under Shop Licenses								Sold under Hotel or Dak Bungalow Licenses			
	On fixed fees				On fees determined by auction				Sales thereunder			
	Number of Licenses	Sales thereunder			Number of Licenses	Sales thereunder			Number of Licenses	Sales thereunder		
		Wines	Spirits	Beer		Wine	Spirits	Beer		Wines	Spirits	Beer
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gal.	Gal.	Gal.		Gal	Gal.	Gal.		Gal.	Gal.	Gal.
1. Ahmedabad ...	9	641	9,049	5,228	...	...	...	...	9	67	3,751	9,902
2. Kaira ...	3	21	537	2	...	...	...	...	...	...	...	...
3. Panch Mahals ...	1	4	144	23	...	...	...	...	...	...	...	...
4. Broach ...	3	123	2,844	596	...	...	...	...	...	...	...	...
5. Surat ...	8	459	6,355	1,898	...	...	...	...	...	...	...	...
6. Thana ...	19	154	2,589	2,156	...	...	...	...	11	35	1,337	3,282
7. Bombay ...	66	16,711	70,695*	80,165	30	654	13,063	28,881	110	8,976	58,003	162,371
8. Kolaba ...	7	51	791	359	...	...	...	...	5	61	424	375
9. Ratnagiri ...	6	31	380	65	...	...	...	...	...	...	...	...
10. Kanara ...	7	185	462	434	...	...	...	...	1	8	10	28
11. Dharwar ...	8	298	3,811	4,201	...	...	...	...	...	...	...	...
12. Belgaum ...	4	796	2,980	23,457†	...	...	...	...	9	121	409	27,693‡
13. Bijapur ...	3	14	331	124	...	...	...	...	2	13	18	12
14. Sholapur ...	7	126	2,947	2,663	...	...	...	...	5	127	487	4,298
15. Satara ...	7	219	2,144	1,430	...	...	...	...	3	22	61	97
16. Poona ...	24	3,698	19,538	32,185§	...	...	...	...	30	380	1,095	90,426‖
17. Ahmednagar ...	7	226	1,768	1,442	...	...	...	...	4	...	...	30,398
18. Nasik ...	6	336	2,653	2,736	...	...	...	...	12	25	160	30,695
19. West Khandesh ...	3	47	869	149	...	...	...	...	...	...	...	...
20. East Khandesh ...	5	248	3,032	1,444	...	...	...	...	1	16	107	1,069
Total ... 1926-27 ...	203	24,388	133,969	160,777	30	654	13,063	28,881	202	9,851	65,862	360,666
Total ... 1925-26 ...	204	22,687	142,198	153,305	28	761	17,839	24,608	148	6,074	55,466	331,614

Note.—Columns 10-13 include particulars regarding "Ordinary Refreshment Room" and Columns 14-17 includes particulars regarding "Dining Car" and "Steamer" licenses. the year under reference.

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STATEMENT B

Spirits and Fermented Liquors in the Bombay Presidency the year 1926-27

Sold under Railway Refreshment Room Licenses				Spirits made in India in Private Distilleries							Spirit made in Outstills	
	Sales thereunder			Sold under Retail Vend Licenses				Removed direct from Distilleries under special permits and passes				
					Quantity sold							
Number of Licenses	Wines	Spirits	Beer	Number of Licenses	Spirits intended for human consumption	Denatured Spirits	Rectified Spirits	Rectified Spirits	Denatured Spirits	Spirits intended for human consumption	Number of vendors connected with the outstill	Quantity sold by them
14	15	16	17	18	19	20	21	22	23	24	25	26
	Gal.	Gal.	Gal.		Gal.	Gal.	Gal.	Gal.	Gal.	Gal.		
2	8	120	889	...	2,236	8,919	42	20,738	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	
1	1	29	364	...	...	...	...	...	...	...	...	
1	...	19	86	...	...	...	...	...	...	...	...	
1	3	119	663	...	...	...	...	...	...	...	...	
2	23	246	1,149	...	...	...	...	...	...	...	...	
3	136	658	4,833	...	24,233	...	1,051	...	...	...	...	* Inclusive of 796 gallons of rectified spirits.
2	2	73	265	...	65	...	...	...	...	...	...	
...	...	...	...	...	7	...	...	...	...	...	...	
1	2	20	57	...	...	...	...	...	...	...	...	
2	6	119	351	...	...	...	...	...	...	...	...	
2	6	86	337	...	324	...	...	...	...	...	...	†Inclusive of 17,520 gallons of Indian made beer.
1	4	44	54	...	...	...	...	...	...	...	...	‡Inclusive of 20,077 gallons of Indian made beer.
2	2	44	310	...	1,038	...	...	...	...	...	...	
4	15	225	718	...	331	...	...	...	...	...	...	
4	28	438	2,810	...	6,713	...	25	...	...	...	...	§ Inclusive of 5,880 gallons of Indian made beer.
1	3	15	195	...	304	...	...	...	...	...	...	¶ Inclusive of 216 gallons of Indian made beer.
2	6	92	774	...	...	...	...	...	...	...	...	
1	...	11	22	...	...	...	...	...	...	...	...	
1	7	116	859	...	...	...	...	...	...	...	...	
33	252	2,474	14,746	...	35,251	8,919	1,118	20,738	...	...	...	
33	273	2,789	12,487	...	7,070	8,816	1,183	22,792	...	...	...	

"Canteen Tenant" licenses.

Besides the sales entered in the statement 333,952 gallons of denatured spirit were sold during

J. GHOSAL,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District	Shops licensed for the exclusive sale of 60° U.P. liquor		Con	
				1925-	
				40° U.P.	
1	2	3		4	
		1925-26.	1926-27.	Gallons.	
1	Ahmedabad ...	5	5		65,898
				(30° U.P.)	178
2	Kaira ...	32*	26*		29,271
				(30° U.P.)	14,926
3	Panch Mahals ...	20	14		3,232
				(30° U.P.)	1,949
4	Broach ...	8	6		32,759
				(30° U.P.)	16,313
5	Surat ...	46	38		44,925
				(30° U.P.)	31,625
6	Thana ...	75	75		22,081
7	Bombay ...	...	...		7,18,313
8	Kolaba ...	15	14		46,189
9	Ratnagiri ...	26	23		28,511
10	Kanara { below Ghat ...	11	11	.....	
				(30° U.P.)	12,360
	above Ghat ...	13	12		4,217
				(30° U.P.)	3,859
11	Dharwar ...	34	32		36,698
				(30° U.P.)	3,680
12	Belgaum ...	24	22		27,067
				(30° U.P.)	10,934
13	Bijapur ...	32	30		7,706
				(30° U.P.)	2,353
14	Sholapur ...	2	2		9,011
				(30° U.P.)	1,785
15	Satara ...	10	10		9,098
				(30° U.P.)	448
16	Poona ...	18	18		70,294
17	Ahmednagar ..	3	3		12,099
				(30° U.P.)	219
18	Nasik ...	54	54		13,137
				(30° U.P.)	85
19	West Khandesh ...	63	63		1,948
				(30° U.P.)	1,136
20	East Khandesh ...	60	60		4,012
	Total ...	551†	518		11,86,466
				(30° U.P.)	1,01,850

* These shops sell only 40° U.P. liquor.

† Read 551 instead 550 against total column 3 for 1925-26.

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the exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency, during the year 1926-27

sumption

26	1926-27	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
36,201	58,535	36,060
	(30° U.P.) 166	
.. ...	20,974	.....
	(30° U.P.) 12,598	
85,759	3,057	75,292
	(30° U.P.) 2,277	
39,692	22,315	20,259
	(30° U.P.) 9,138	
2,55,603	55,288	2,09,752
	(30° U.P.) 30,221	
4,10,993	22,138	4,14,033
14,101	6,96,334	14,529
69,541	49,475	68,554
76,243	24,187	68,929
11,516	...	10,487
	(30° U.P.) 12,201	
7,307	3,200	6,734
	(30° U.P.) 3,411	
31,766	31,568	26,914
	(30° U.P.) 3,528	
23,579	25,250	13,856
	(30° U.P.) 10,856	
16,022	6,692	12,035
	(30° U.P.) 2,996	
41,508	11,251	40,387
	(30° U.P.) 1,871	
12,167	8,088	11,923
	(30° U.P.) 397	
55,226	60,355	63,264
14,314	10,264	15,348
	(30° U.P.) 280	
66,583	12,354	65,053
	(30° U.P.) 59	
1,47,161	1,687	1,36,819
(a) 31,980	(30° U.P.) 969	(a) 30,661
1,08,403	3,512	96,254
	(30° U.P.) 211	
15,55,686	11,06,524	14,37,193
	(30° U.P.) 91,269	

(a) In the Akrani tract of West Khandesh.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN I—REVENUE

Name of District	Country spirits					
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other similar systems	Total receipts from country spirits
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	5,28,764	...	6,36,183	11,64,947	.....	11,64,947
	30,048		*40,053*	*70,101*		*70,101*
Kaira ...	98,700	...	1,76,518	2,75,218	.....	2,75,218
			5,927	*5,927*		*5,927*
Panch Mahals ...	1,19,218	...	86,366	2,05,584	.....	2,05,584
	45,411		*37,847*	*83,258*		*83,258*
Broach ...	2,75,002	...	3,40,819	6,15,821	.....	6,15,821
Surat ...	8,89,817	...	4,22,673	13,12,490	.....	13,12,490
	54,614		*32,218*	*86,832*		*86,832*
Thána ...	18,58,563	...	8,15,999	26,74,562	.....	26,74,562
	49,001		*4,856*	*53,857*		*53,857*
Bombay ...	52,86,506	...	22,19,687	75,06,193	.....	75,06,193
Kolába ...	5,35,565	...	3,06,909	8,42,474	.....	8,42,474
	14,794		*7,878*	*22,672*		*22,672*
Ratnágíri ...	3,15,177	...	2,70,229	5,85,406	.....	5,85,406
Kánára ...	1,35,625	...	1,14,383	2,50,008	.....	2,50,008
Dhárwár ...	3,64,823	...	3,03,847	6,68,670	.....	6,68,670
	35,099		*19,579*	*54,678*		*54,678*
Belgaum ...	3,13,546	...	1,62,559	4,76,105	.....	4,76,105
	53,621		*19,274*	*72,895*		*72,895*
Bijápur ...	1,23,362	...	67,247	1,90,609	.....	1,90,609
	5,951		*1,980*	*7,931*		*7,931*
Sholápur ...	2,59,179	...	2,17,490	4,76,669	.....	4,76,669
	11,289		*8,805*	*20,094*		*20,094*
Sátára ...	1,11,416	...	90,627	2,02,043	.....	2,02,043
	34,877		*20,165*	*55,042*		*55,042*
Poona ...	7,01,071	...	5,87,318	12,88,389	... ..	12,88,389
	17,189		*19,624*	*36,813*		*36,813*
Ahmednagar ...	1,40,235	...	1,04,943	2,45,178	.....	2,45,178
Násik ...	3,12,741	...	3,75,459	6,88,200	.....	6,88,200
West Khándesh ...	2,37,655	...	3,88,746	6,26,401	.....	6,26,401
East Khandesh ...	3,91,741	...	4,38,863	8,30,574	.....	8,30,574
Total (1926-1927 ...	1,29,98,676	...	(a)81,26,865	2,11,25,541	.....	2,11,25,541
	3,51,894		*2,18,206*	*5,70,100*		*5,70,100*
Total (1925-1926 ...	1,41,15,988	...	95,89,805	2,37,05,793	.....	2,37,05,793
	4,52,291		*2,69,999*	*7,21,290*		*7,21,290*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States is shown in italics below the figures relating to British districts and is not included in those figures.

	Rs.
(a) Vend fees	77,66,967
License fees	3,59,898
Total ...	81,26,865

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District	Country Fermented Liquors				Malt Liquors	
	Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquor, all kinds other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India, or elsewhere
	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	1,170	1,772	.....	2,942	.....	.....
Kaira ...	1	.....	.....	1	.....	.....
Panch Mahals ...	253	.....	.....	253	.....	.....
Broach ...	9,305	46,745	.....	55,950	50	.....
Surat ...	7,55,042	9,13,121	.....	16,68,163	.....	.....
Thána ...	3,07,294 *2,925*	3,05,654 *247*	.....	6,12,948 *3,172*	.....	.....
Bombay ...	2,30,288	1,14,772	.....	3,45,060	9,956	2,22,445
Kolába ...	9,486 *2,371*	13,625 *3,216*	.....	23,111 *5,587*	.....	.....
Ratnágiri ...	1,57,897	1,60,393	.....	3,18,290	.....	.....
Kánára ...	37,427	99,526	.....	1,36,953	14	.....
Dhárwár ...	1,01,145 *8,212*	4,22,217 *33,846*	.....	5,23,362 *42,058*	.....	.....
Belgaum ...	49,564 *19,786*	2,57,584 *53,505*	.....	3,07,148 *73,291*	19,467 *2,133*	7,312 *825*
Bijápur ...	48,175 *1,626*	1,32,822 *3,585*	.....	1,80,997 *5,211*	.....	.....
Sholápur ...	47,264 *6,156*	1,58,708 *19,386*	.....	2,05,972 *25,542*	.....	.....
Sátára ...	1,045 *383*	797 *195*	.....	1,842 *578*	.....	6 *5*
Poona ...	39,226 *195*	2,05,690 *206*	.....	2,44,916 *401*	.....	2,321
Ahmednagar ...	1,717	6,311	.....	8,028	.....	760
Násik ...	3,498	3,323	.....	6,821	.....	.....
West Khándesh ...	748	18,790	.....	19,538	.....	.....
East Khándesh ...	300	445	.....	745	.....	.....
Total (1925-1926 ...	18,00,745 *41,654*	(*b*) 28,62,325 *1,14,186*	.....	46,63,070 *1,55,840*	29,487 *2,133*	2,32,844 *830*
Total (1924-1925 ...	19,05,170 *34,072*	30,01,857 *1,24,486*	....	49,07,027 *1,58,558*	34,070 *42*	2,825 *392*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

		Rs.
(*b*) Vend fees ...	...	28,59,369
License fees ...	...	2,956
	Total ...	28,62,325

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District	Malt Liquors —*concld.*	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 7, 11, 14 and 17
	Total receipts from beer	Duty on wines and spirits manufactured in India and excised at the tariff rate	License fees for sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16	
	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	5,974	17,975	23,249	11,91,138 *70,101*
Kaira ...	.....	.....	227	227	2,75,446 *5,927*
Panch Mahâls ...	.....	.....	495	495	2,06,332 *33,258*
Broach ...	50	.....	2,314	2,314	6,74,135
Surat ..	.....	.....	7,783	7,783	29,88,436 *86,834*
Thâna ...	.....	.....	17,022	17,922	33,04,532 *57,049*
Bombay ...	2,32,401	6,65,370	8,22,345	14,87,715	95,71,369
Kolâba ...	.....	.....	3,984	3,984	8,69,569 *28,259*
Ratnâgiri ...	.....	2,064	235	2,299	9,05,995
Kânara ...	14	.....	279	279	3,87,254
Dhârwâr ...	.....	.....	8,657	8,657	12,00,719 *96,736*
Belgaum ...	26,779 *2,958*	.....	1,281	1,281	8,11,313 *1,49,144*
Bijâpur ...	.....	.....	120	120	3,71,726 *13,142*
Sholâpur ...	.....	.....	677	677	6,83,318 *45,636*
Sâtâra ...	6 *5*	110 *59*	4,133 *1,205*	4,243 *1,244*	2,06,134 *56,869*
Poona ...	2,321	.....	34,718	34,718	15,70,344 *37,214*
Ahmednagar ...	760	1,525	3,947	5,472	2,59,438
Nâsik ...	.....	.....	9,560	9,560	7,04,581
West Khândesh	.....	.....	175	175	6,46,114
East Khândesh ...	.....	.....	4,770	4,770	8,36,089
Total 1926-1927 ...	2,62,331 *2,963*	6,74,343 *39*	9,40,697 *1,205*	16,15,040 *1,244*	2,76,65,982 *7,30,147*
Total 1925-1926 ...	36,895 *434*	3,49,912 *56*	12,71,896 *1,980*	16,21,808 *2,036*	3,02,71,523 *8,82,318*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*contd.*

Name of District	Opium				
	Receipts from commercial spirits including medicated wines	Net gain on issues of excise opium	License fees for sale of opium (wholesale and retail)	Duty on opium, other than excise opium	Total receipts from opium
	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	1,53,941	66,232	.....	2,25,173
Kaira ...	.....	1,30,224	36,285	.....	1,66,510
		15,754	*261*		*15,515*
Panch Maháls ...	.....		12,188	.....	12,188
			1,080		*1,080*
Broach ...	.....	63,642	25,668	.....	89,310
		1,560			*1,560*
Surat ...	280	26,296	11,830	.....	38,036
		615			*615*
Thána ...	.....	13,717	14,376	.....	28,093
Bombay ...	4,493	1,50,731	1,02,100	.....	2,52,851
		15,819			*15,819*
Kolába ...	.....	7,044	8,050	.....	15,094
Ratnágiri ...	.....	1,390	1,470	.....	2,860
Kánara ...	.....	2,126	668	.....	2,794
Dhárwár ...	.....	9,254	5,614	.....	14,868
		504			*504*
Belgaum ...	118	9,620	2,782	.....	12,411
		706			*706*
Bijápur ...	.....	3,637	4,703	.....	8,340
		276			*276*
Sholápur ...	...	1,36,416	66,604	.....	2,03,020
		8,160			*8,160*
Sátára ...	182	49,608	29,842	.....	79,448
	64	*7,946*			*7,946*
Poona ...	582	1,58,796	1,42,388	.....	3,01,184
		5,843			*5,843*
Ahmednagar ...	.....	1,07,208	1,09,567	.....	2,16,775
Násik ...	.....	35,076	57,773	.....	92,849
		100			*100*
West Khándesh ...	.....	18,280	35,819	.....	54,099
East Khándesh ...	.....	81,963	99,619	.....	1,81,582
Total 1926-1927 ...	5,665	(c) 11,63,911	(d)8,33,574	.....	(c) 19,97,485
	64	*56,783*	*1,341*		*58,124*
Total 1925-1926 ...	5,007	11,54,371	9,09,432	.....	20,63,803
	3	*41,521*	*2,793*		*44,314*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 83,361 in respect of the quantities of opium mentioned in column 24 of Imperial Return IV.

(d)

	Rs.
Vend fees	7,87,206
License fees	46,368
Total ...	8,33,574

IMPERIAL RETURN I—REVENUE—*contd.*

Hemp drugs

Name of District	Duty on ganja	Duty on charas	Duty on bhang	Total duty on hemp-drugs	License fees (wholesale and retail) and ware-house dues	Total receipts from hemp-drugs
	24	25	26	27	28	29
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	84,376 *10,593*	.....	2,217 *420*	86,593 *11,013*	47,703	1,34,296 *11,013*
Kaira ...	12,755	.....	487	13,242	12,412 *95*	25,654 *95*
Panch Mahals ...	2,052 *55*	.....	.....	2,052 *55*	8,377 *3,141*	10,429 *3,196*
Broach ...	19,137	.....	273	19,410	14,522	33,932
Surat ...	19,206 *11,300*	.....	993 *867*	20,199 *12,167*	13,572	33,771 *12,167*
Thána ...	6,095	.....	6	6,101	16,123 *195*	22,224 *195*
Bombay— ...	3,04,398 *88,400*	.....	12,135 *1,851*	3,16,533 *90,251*	1,68,059	4,84,592 *90,251*
Kolába ...	6,499 *384*	.....	48	6,547 *384*	14,312 *420*	20,859 *804*
Ratnágiri ...	8,339	.....	30	8,369	10,119	18,488
Kánara ...	15,371	.....	.....	15,371	13,537	28,908
Dhárwár ...	1,27,196 *1,545*	.....	.....	1,27,196 *1,545*	67,237 *19,327*	1,94,433 *20,872*
Belgaum ...	34,113 *18,450*	.....	12 *6*	34,124 *18,456*	24,995 *13,706*	59,119 *32,162*
Bijápur ...	16,052 *1,370*	.....	.....	16,052 *1,370*	23,020 *1,824*	39,072 *3,194*
Sholápur ...	91,964 *8,374*	.....	132	92,096 *8,374*	66,360 *9,493*	1,58,456 *17,867*
Sátára ...	86,504 *32,931*	.....	54 *42*	86,558 *32,973*	27,416 *21,406*	1,13,974 *54,379*
Poona ...	1,65,090 *10,836*	.....	2,958 *18*	1,68,048 *10,854*	84,211 *5,920*	2,52,259 *16,774*
Ahmednagar ...	80,282	.....	571	80,853	56,311	1,37,164
Násik ...	65,150	.....	1,038	66,188	52,130	1,18,286
West Khándesh ...	11,870	.....	153	12,023	14,562	26,585
East Khándesh ...	83,342	.....	1,368	84,710	46,058	1,30,768
Total 1926-1927 ...	12,39,760 *1,84,243*	.....	22,475 *3,264*	12,62,235 *1,87,447*	7,81,036 *75,527*	20,43,271 *2,62,974*
Total 1925-1926 ...	11,81,354 *1,92,361*	.....	23,343 *4,395*	12,04,697 *2,01,316*	9,28,790 *76,037*	21,33,487 *2,77,353*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*concld.*

Name of District	License fees for sale of cocaine and allied drugs	Fines and forfeitures	Miscellaneous	Grand Total	Total charges as shown in Imperial Return II	Net revenue in the year
	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	315	795	15,51,717		
		180	*4,573*	*85,872*		
Kaira ...	.....	980	671	4,69,261		
				21,587		
Panch Mahâls ...	.....	147	433	2,29,529		
		140	*7,098*	*94,772*		
Broach ...	.....	373	523	7,98,273		
				1,560		
Surat ...	.....	717	2,428	30,63,668		
				99,614		
Thâna ...	.....	629	8,575	33,64,053		
				57,224		
Bombay ...	.....	1,554	8,327	1,08,23,186		
				1,06,070		
Kolâba ...	.....	59	687	9,05,268		
		40	*68*	*29,166*		
Ratnâgiri ...	.....	270	3,612	9,31,225		
Kânara ...	.....	.....	1,312	4,20,268		
Dhârwâr ...	.....	565	2,550	14,13,135		
		33	*195*	*1,18,390*		
Belgaum ...	.....	226	1,714	8,84,911		
		28	*305*	*1,82,345*		
Bijâpur ...	.....	4	1,316	4,20,458		
			68	*16,680*		
Sholâpur ...	.....	48	1,658	10,46,580		
		5	*100*	*71,768*		
Sâtâra ...	.....	85	275	4,02,098		
		300	*98*	*1,19,451*		
Poona ...	.....	148	1,144	21,25,661		
		20	*42*	*59,694*		
Ahmednagar ...	.....	63	1,568	6,15,008		
Nâsik ...	.....	428	645	9,16,791		
				100		
West Khândesh ...	.....	829	840	7,28,467		
			(e) 46,424	(e) 46,424		
			(f) 1,17,772	(f) 1,17,772		
East Khândesh ...	.....	197	1,640	11,50,276		
Total 1925-1927 ...	.....	7,647	2,04,916	(c) 3,19,24,956	20,38,008	(c) 2,98,86,948
		596	*12,538*	*10,64,443*	*2,43,729*	*8,20,714*
Total 1925-1926 ...	.....	9,877	1,50,141	3,46,33,838	18,43,693	3,27,90,145
		383	*22,706*	*12,27,677*	*1,98,736*	*10,28,341*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian States, is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 83,361 in respect of the quantities of opium mentioned in column 24 of Imperial Return IV.

(e) Receipts from Dhadgaon Distillery.

(f) Balance on account of Personal Ledger Accounts as it stood on 1st April 1926.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN II—EXPENDITURE

		Rs.
1. Salaries and Establishment		13,17,186
2. Allowances, Honoraria, etc.		3,97,477
3. Contingencies		1,34,584
4. Miscellaneous (on account of the working of the Dhadgaon Distillery.)		22,870
		18,72,117
5. Refunds during 1926-27		1,65,891 *2,43,729*
Total charges ...	1926-27 ...	20,38,008 *2,43,279*
	1925-26 ...	18,43,693 *1,98,736*

Note.—Figures in italics are for Indian States.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN III

IMPERIAL RETURN

Name of District	Manufacture of liquor—Number of				Number of wholesale		
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.
1	2	3	4	5	6	7	8
Ahmedabad	...	...	1	...	...	...	.....
Kaira	...	...	...	...	...	...	.....
Panch Mahals	...	...	...	...	...	...	.....
Broach	...	...	...	...	...	...	.....
Surat	...	...	...	...	...	...	.....
Thana	...	...	...	...	...	...	.....
Bombay	...	...	...	...	...	...	76
Kolaba	...	...	...	...	...	...	.....
Ratnagiri	...	...	...	...	...	...	.....
Kanara	...	...	...	...	...	...	.....
Dharwar	...	...	...	...	...	...	.....
Belgaum	...	1	...	...	...	...	.....
Bijapur	...	...	...	...	...	...	.....
Sholapur	...	...	...	...	...	...	.....
Satara	...	...	...	...	...	...	.....
Poona	...	...	...	...	...	...	.....
Ahmednagar	...	...	...	...	...	...	.....
Nasik	...	1	...	...	...	...	.....
West Khandesh	...	...	...	1	...	...	.....
East Khandesh	...	...	...	...	...	...	.....
Total ...	...	*2	1	1	...	...	76
Total of previous year ...	...	3	1	1	...	...	77

* Exclusive of one distillery

III—Shops and Licenses

licenses for sale of			Country liquors. Number of shops licensed for retail scale of							
Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
9	10	11	12	13	14	15	16	17	18	19
19	...	2	41	...	...	...	2	...	...	...
...	...	...	67	...	...	...	...	...	...	...
...	...	...	45	...	...	...	...	...	...	...
...	...	...	31	...	...	...	5	...	...	...
...	...	1	130	...	...	...	164	...	...	...
...	...	...	198	...	...	...	196	...	...	...
83	...	4	235	...	...	...	127	...	...	...
...	...	...	72	...	...	...	19	...	...	...
...	...	...	114	...	...	...	75	...	...	...
...	...	...	59	...	...	...	82	...	...	...
...	...	4	105	...	...	...	111	...	...	...
9	...	2	73	...	...	...	73	...	...	...
3	...	...	44	...	...	...	91	...	...	...
3	...	1	26	...	...	...	11	...	...	...
...	...	2	34	...	...	...	9	...	...	...
...	...	3	42	...	...	...	24	...	...	...
...	...	...	16	...	...	...	5	...	...	...
...	...	...	67	...	...	...	21	...	...	...
...	...	...	81	...	6	...	8	...	...	...
12	...	1	102	...	...	...	2	...	...	...
129	...	20	1,582	...	6	...	1,025	...	...	...
97	...	19	1,603	...	6	...	1,040	...	...	...

In Indian State—at Dabhoda.

IMPERIAL RETURN

Name of District	Foreign liquors. Retail licenses—					
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).
1	20	21	22	23	24	25
Ahmedabad	...	...	9	10	2	...
Kaira	...	...	3	.....	...	...
Panch Mahals	...	...	1	.....	1	...
Broach	...	...	3	.....	1	...
Surat	...	...	8	.....	1	8
Thana	...	...	19	16	2	30
Bombay	...	36	60	104	3	179
Kolaba	...	...	6	6	2	1
Ratnagiri	...	...	6	1	...	...
Kanara	...	...	7	2	1	...
Dharwar	...	...	8	3	2	...
Belgaum	3	...	4	1	2	4
Bijapur	...	...	3	1	2	...
Sholapur	...	...	7	5	2	...
Satara	...	...	7	6	4	...
Poona	2	...	23	27	4	145
Ahmednagar	...	...	7	2	1	1
Nasik	...	...	6	11	2	5
West Khandesh ...	...	...	3	1	1	...
East Khandesh ...	...	...	5	3	1	...
Total ...	5	36	195	199	34	373
Total of previous year ...	5	36	*195	106	33	284

(*a*) These are combined licenses for retail sale of ganja

* Read 195 for 196 in Column 22 (Total for 1925-26).

III—Shops and Licenses—*concld.*

Number for sale of—			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
26	27	28	29	30	31	32	33	34	35	36
				(a)						
3	2	35	86	25	...	...	66	63	...	43
...	...	9	65	16	...	...	19	7	...	11
...	...	15	35	5	...	...	12	...	...	10
...	...	16	30	11	...	...	26	20	...	18
...	7	25	20	14	...	...	43	43	...	35
2	...	40	17	19	...	...	52	41	...	26
274	148	348	12	36	...	...	560	580	1	374
...	1	18	17	17	...	...	15	11	1	9
...	1	10	8	15	...	...	18	16	...	11
...	...	9	11	16	...	...	3	3	...	3
...	...	14	14	50	...	...	23	15	...	23
10	2	19	14	34	...	...	21	17	...	23
...	...	6	10	21	...	...	4	...	...	4
...	1	11	46	27	...	...	18	...	...	23
...	1	26	42	23	...	...	20	1	...	19
15	17	58	48	38	...	...	51	12	...	51
3	...	17	56	40	...	...	9	...	...	10
7	...	19	39	35	...	...	8	5	...	7
...	...	10	31	20	...	...	7	...	...	4
...	1	18	81	54	...	...	8	...	...	11
314	181	723	682	516	...	...	983	834	2	715
288	177	609	682	516	...	...	951	807	2	689

and bhang only, the consumption of charas is prohibited.

J. GHOSAL,
Commissioner of Excise.

Name of District	Country spirits					
	Issues in Imperial gallons				Rates of duty	
	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4		
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
1 Ahmedábad ...	175 3,163	57,576 9,625	35,502 2,386	48,869 8,944	(40° U. P.) 6 12 0 (*a*) 2 12 0 (*a-1*) 4 8 0 (*a-2*) (30° U. P.) 2 12 0 (*a-3*) 2 12 0 (*a-4*) (40° U. P.) 2 4 0 (*a-4*) 30° (U. P.) 3 3 0 (*a-5*) (40° U. P.) 2 8 0 (*a-5*)	(60° U. P.) 4 8 0 (*a*) 1 13 0 (*a-1*) 3 0 0 (*a-2*) 1 6 0 (*a-3*) 1 6 0 (*a-4*) 1 8 0 (*a-5*)
2 Kaira ...	13,460 358	23,079 1,347	... ...	22,669 1,059	(30° U. P.) 3 0 0 (*b*) (40° U. P.) 2 8 0 (*b*)	.....
3 Panch Mahals ...	2,420 743	3,090 2,526	76,205 ...	34,030 2,035	(30° U. P.) 2 12 0 (*c*) (40° U. P.) 2 4 0 (*c*)	1 6 0 (*c*)
4 Broach ...	9,084	23,025	20,800	28,494	6 12 0 (*d*) 5 10 0 (*d-1*) (30° U. P.) 5 10 0 (*d-2*)	4 8 0 (*d*) 3 12 0 (*d-1*) 2 13 0 (*d-2*)
5 Surat ...	30,912 *2,005 3,910	36,324 1,025	207,459 4,720	126,416 6,744	(40° U. P.) 6 12 0 (*e*) 5 10 0 (*e-1*) 3 12 0 (*e-2*) 4 8 0 (*e-3*)	4 8 0 (*e*) 3 12 0 (*e-1*) 2 8 0 (*e-2*) 3 0 0 (*e-3*) 1 2 0 (*e-4*)
6 Thána ...	... ...	22,682 332	412,452 13,724	178,590 5,689	6 12 0 (*f*) 5 10 0 (*f-1*) 4 8 0 (*f-2*)	4 8 0 (*f*) 3 12 0 (*f-1*) 2 10 0 (*f-2*)
7 Bombay ...	...	680,055	14,408	413,796	7 12 0	5 0 0
8 Kolaba ...	...	49,282	68,505	56,971	5 10 0	3 12 0
	...	1,330	2,040	1,614		
9 Ratnagiri ...	...	24,029	69,058	42,041	4 8 0 (*g*)	3 0 0 (*g*) 2 4 0 (*g-1*)
10 Kanara. Below-ghat	12,386	...	10,627	12,921	(30° U. P.) 3 6 0	1 13 0
Above-ghat	3,379	3,208	6,701	6,971	6 12 0 (40° U. P.) 6 12 0	4 8 0
11 Dharwar ...	3,665	32,323	27,024	32,769	6 12 0	4 8 0
	...	4,921	155	3,014		
12 Belgaum ...	11,001	25,601	13,896	28,620	6 12 0	4 8 0
	438	5,112	3,591	4,810		
13 Bijapur ...	3,125	6,876	12,399	11,273	6 12 0	4 8 0
	...	255	940	529		

* 25° U. P.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption

Foreign liquors other than Commercial spirits					Commercial spirits		
Imported liquors			Liquors manufactured in India paying duty at tariff rates				
Spirits in Imperial gallons, London proof	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof	Malt liquors in Imperial gallons	Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons	Medicated Wines in Imperial gallons
7	8	9	10	11	12	13	14
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
12,920	716	16,019	2,236	.....	42	8,919	.....
637	21	2	.....	.....	.....	1,029	.....
173	5	387	.....	.....	.....	426	.....
2,863	123	682	.....	.....	.....	1,291	.....
6,474	462	2,561	.....	.....	.....	6,714	.....
4,172	212	6,587	.....	.....	.....	2,610	.....
141,623	26,477	276,270	24,233	.....	1,847	296,412	.....
1,288	111	999	65	.....	.....	1,487	3
380	31	65	7	.....	.....	346	.....
492	195	519	.....	.....	.....	335	.....
3,930	304	4,562	.....	.....	.....	2,216	.....
3,475	923	13,890	324	37,597	.....	4,480	.....
443	31	190	.....	.....	.....	559	.....

in black type below the figures relating to British districts, and not included in those figures.

Name of District	Country spirits					
	Issues in Imperial gallons				Rates of duty	
	At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4		
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p.	Rs. a. p.
14 Sholapur ...	1,831 170	11,253 320	39,365 1,810	23,779 1,035	6 12 0	4 8 0
15 Satara ...	435 3,336	7,990 1,791	11,747 ...	9,797 3,410	6 12 0	4 8 0
16 Poona ...	... ...	60,588 1,695	63,623 1,130	61,802 1,469	6 12 0	4 8 0
17 Ahmednagar ...	297	10,401	15,397	12,607	6 12 0	4 8 0
18 Nasik ...	100	12,510	66,002	33,977	6 12 0 (*h*) (30° U. P.) 3 3 0 (*h-1*) (40° U. P.) 5 10 0 (*h-2*)	4 8 0 (*h*) 1 8 0 (*h-1*) 3 12 0 (*h-2*)
19 West Khandesh ...	1,032	1,775	137,562 †30,790	69,128	5 10 0 (*i*) 3 3 0 (*i-1*) (30° U. P.) 2 8 0 (*i-2*)	3 12 0 (*i*) 1 8 0 (*i-1*) 1 0 0 (*i-2*)
20 East Khandesh ...	269	3,740	98,060	41,656	(40° U. P.) 6 12 0 (*j*) 5 10 0 (*j-1*) (30° U. P.) 5 10 0 (*j-2*)	4 8 0 (*j*) 3 12 0 (*j-1*)
Total... 1926-1927 ...	93,571 12,118 *2,005	1,094,407 30,279	1,437,582 30,496	1,297,176 40,352	.....	.....
1925-1926 ...	106,561 13,675 *3,023	1,135,339 37,412	1,578,956 32,200	1,387,390 47,171	.....	.....

* 25° U. P. † Issues to Akrani out-still area.

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—CONSUMPTION—*contd.*

Foreign liquors other than Commercial spirits					Commercial spirits		
Imported liquors			Liquors manufactured in India paying duty at tariff rates		Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons	Medicated Wines in Imperial gallons
Spirits in Imperial gallons, London proof	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof	Malt liquors in Imperial gallons			
7	8	9	10	11	12	13	14
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
3,478	255	7,271	1,038	.....	.....	1,217	.....
2,430	256	2,245	331	.....	.....	960	.....
21,071	4,106	118,615	6,713	6,806	25	9,003	.....
1,783	229	32,035	304	.....	.....	1,120	.....
2,905	367	34,205	.....	.....	.....	2,102	.....
880	47	171	.....	.....	.....	211	.....
3,255	271	3,392	.....	.....	.....	1,404	.....
‡214,572	35,142	520,667	‡35,251	44,403	1,914	342,871	3
‡217,240	29,792	499,344	‡7,119	22,670	2,186	381,575	3

‡ These are imperial gallons and not London proof.

in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District	Opium and Issues in seers of excise Opium	Retail sales in seers of other Opium	Wholesale price of Opium to retail vendors	Average retail price of Opium	Retail sales of Morphia
1	15	16	17	18	19
	Seers.	Seers.	Rs.	Rs.	Lbs. ozs. grs.
1 Ahmedabad	3,244	.....	75	.....	.....
2 Kaira	2,657	.....	75	.....	.....
3 Panch Mahals ...	2,386	.....	75	.....	.....
4 Broach	1,299	.....	75	.....	2 3 387½
5 Surat	1,080 511 84	.....	75	.....	3 4 314
6 Thana	280	.....	75	.....	.....
7 Bombay	3,077 950	.....	75	.....	28 7 231
8 Kolaba	144	.....	75	.....	.....
9 Ratnagiri	28	.....	75	.....	.....
10 Kanara. Below-ghat ...	43	.....	75	.....	.....
Above-ghat ...					
11 Dharwar	189 42	.....	75	.....	.....
12 Belgaum	196 61	.....	75	.....	1 5 16
13 Bijapur	74 23	.....	75	.....	0 4 170
14 Sholapur	2,784 795	.....	75	.....	6 2 423
15 Satara	1,012 696	.....	75	.....	.....
16 Poona	3,241 570	.....	75	.....	.....
17 Ahmednagar ...	2,188	.....	75	.....	.....
18 Nasik	716 10	.....	75	.....	.....
19 West Khandesh ...	373	.....	75	.....	.....
20 East Khandesh ...	1,673	.....	75	.....	.....
Total ... 1926-27 ...	(*a*) 23,729 (*a-1*) 6,697	.....	.....	.....	41 12 223
1925-26 ...	24,551 7,385	.....	.....	.....	55 8 92

Note.—The still head Duty rate for 30° U. P. and 40° U. P. in the Dharwar, Belgaum, Bijapur,
Issues of excisable articles of all kinds to Indian States and Foreign Countries ar
figures.

IV—CONSUMPTION—*concld.*

other drugs						
Retail sales in seers of Charas	Retail sales in seers of Ganja	Retail sales in seers of Bhang and its preparation	Retail sales of Cocaine in lb., oz. and grs.			Remarks
20	21	22	23			24
Seers.	Seers.	Seers.	Lbs.	ozs.	grs.	
.....	1,701	407	0	14	135	(*a*) Ahmedabad City, Cantonment and 5 miles round.
.....	755	220	0	0	306	(*a-1*) Prantij Táluka.
	12	1				(*a-2*) Rest of the district.
.....	195	110	0	0	425	(*a-3*) Deesa Cantonment.
	211	109				(*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Katosan Táluka.
.....	767	105	0	0	219	(*a-5*) Katosan Táluka.
.....	691	261	0	2	37	(*b*) The whole of the Kaira District.
.....	948	208	0	0	252	(*c*) The whole of the Panch Mahás district and Bhadarwa, Dodka and Pandu Mewás States.
	25	2				(*d*) Broach City and 5 miles round.
.....	10,169	3,785	14	8	67	(*d-1*) Rest of the district.
.....	672	77	0	0	117	(*d-2*) Border Shops in the Broach district.
	12	1				(*e*) Surat City and 5 miles round and Bulsar town.
.....	377	7	0	2	27	(*e-1*) Chorási and Olpád Tálukas and western part of Bulsár (except Bulsár town) and towns of Párdi and Umarsadi.
.....	795	1	0	0	10	(*e-2*) Bárdoli, Mándvi and Chikhli Tálukas and eastern part of Bulsár.
.....	4,121	5	0	0	186	(*e-3*) Jalálpur and Párdi Tálukas (except the towns of Párdi and Umarsadi).
	1,334					(*e-4*) The Dángs.
.....	1,538	9	0	1	62	(*f*) Sálsette and Bassein Tálukas including the Thana, Kurla, Bandra and Bassein towns.
	732	2				(*f-1*) Rest of the district (except Umbergaon Petha).
.....	1,022	2	0	0	19	(*f-2*) Umbergaon Petha.
	112					(*g*) Ratnagiri district.
.....	3,252	56	0	1	313	(*g-1*) Shops on Gao Frontier.
	739	5				(*h*) Násik City.
.....	2,640	17	0	0	132	(*h-1*) Peint Táluka.
	1,951	14				(*h-2*) Rest of the district (except Peint Táluka).
.....	4,931	954	0	6	365	(*i*) Dhulia and Sindkheda Tálukas.
	433	7				(*i-1*) Whole district (except Dhulia, Sindkheda and Nawapur Tálukas).
.....	2,208	138	0	0	35½	(*i-2*) Navápur Táluka.
.....	2,356	267	0	0	185½	(*j*) Bhusával Town.
.....	664	69	0	0	38½	(*j-1*) Rest of the district.
.....	3,236	454	0	0	218	(*j-2*) Do. do.
						(*k*) Exclusive of issues to— Seers
.....	43,038	7,152	16	9	89	Aden 48
	5,561	141				(*k-1*) Exclusive of issues to—
						Baroda Cantonment ... 34
						Rajkot 8,222
						Palanpur 2,374
.....	44,441	7,661	18	3	320½	Sadra 1,206
	6,160	143				

Sholapur, Satara and Ahmednagar is one and the same, *i.e.*, Rs. 6-12-0.

shown in black type below the figures relating to British districts, and not included in those

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN IV-A

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of excisable articles	Imports — Duty paid							
	From Madras	From Central Provinces	From Calcutta	From United Provinces	From Secunderabad	From Bangalore	From Amritsar	Total
1	2	3	4	5	6	7	8	9
Wines	Gals. 102	Gals. ...	Gals. ...	Gals. ...	Gals. ...	Gals. ...	Gals. ...	Gals. 102
Spirits	583	1,219	...	3,192	...	...	1,046	6,040
Beer	615	...	...	...	...	49,376	...	49,991
Rum	...	1,029	...	6,602	...	...	126	7,757
Milk Punch	...	...	20	...	...	...	...	20
Spirituous Medicinal Preparations.	...	...	1,054	...	3	...	...	1,057
Bhang	...	...	...	...	...	...	...	...
Ganja	...	...	...	...	...	...	...	...

Description of excisable articles	Imports—*contd.* — In bond					Exports — Duty paid		In bond	
	From Hoshiarpur	From United Provinces	From Amritsar	From Goa	Total	To	Total	To	Total
1	10	11	12	13	14	15	16	17	18
Wines	Gals. ...	Gals. ...	Gals. ...	Gals. 28	Gals. 28	Gals. ...	Gals. ...	Gals. ...	Gals. ...
Spirits	...	15,200	...	...	16,200	...	...	...	...
Beer	...	...	...	...	...	...	...	...	...
Rum	...	5,431	258	...	5,689	...	...	...	...
Milk Punch	...	...	...	...	...	...	...	...	...
Spirituous Medicinal Preparations.	...	...	...	...	...	...	...	165	165
Bhang	Mds. 235	...	...	...	Mds. 235	...	...	...	...
Ganja	...	...	...	...	...	...	...	...	...

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN V

Name of District	Area in square miles			Population (in thousands)			Number of square miles per shop							Number of shops per 100,000 of population				
							Country spirit			Opium		Hemp drugs		Country spirit			Opium	
	Out-still system	Distillery system		Out-still system	Distillery system		Out-still area	Distillery area						Out-still area	Distillery area			
		3			5			7		8		9			11		12	
1	2	Urban	Rural	4	Urban	Rural	6	Urban	Rural	Urban	Rural	Urban	Rural	10	Urban	Rural	Urban	Rural
1. Ahmedabad	...	16	3,800	...	351	540	...	1·0	152	0·9	55·9	1·0	422·2	...	4·6	4·6	5·1	12·6
2. Kaira	...	62	1,533	...	112	599	...	5·6	27·4	7·7	27	7·7	191·6	...	9·8	9·3	7·1	9·5
3. Panch Mahals	...	9	1,597	...	40	335	...	2·2	39	4·5	48·3	4·5	552·3	...	10·0	12·2	5·0	9·9
4. Broach	...	5	1,462	..	62	245	...	0·8	58·5	0·8	60·9	1·2	208·9	...	9·7	10·2	9·7	9·8
5. Surat	...	5·5	1,647·5	...	144	530	...	0·4	14·2	0·8	126·7	0·9	205 9	...	9·7	21·9	4·9	2·5
6. Thana	...	24·7	3,551·3	...	117	795	...	1·4	19·7	4·9	255·9	4·9	253·7	...	15·4	22·6	4·3	1·5
7. Bombay	...	22	...	...	1,176	...	...	0·09	...	1·8	...	0·6	...	...	20·0	...	1·0	...
8. Kolaba	...	10	2,150	...	42	521	...	1·4	33·1	1·4	215	1·4	215	...	16·7	12·5	16·7	1·9
9. Ratnagiri	...	18	3,980	...	48	1,106	...	3·6	36·5	4·5	995	4·5	361·8	...	10·4	9·9	8·3	0·4
10. Kanara	...	34	3,915	...	54	348	...	3·8	78·3	4·9	978·7	4·9	435	...	16·7	14·4	13·0	1·1
11. Dharwar	...	9·5	4,594·5	...	155	882	...	1·1	47·9	2·4	459·4	1·9	162·1	...	5·8	10·9	2·6	1·1
12. Belgaum	...	16·7	4,632	...	73	880	...	1·9	72·4	2·4	661·7	2·1	178·2	...	12·3	7·3	9·6	0·8
13. Bijapur	...	5	5,702	...	78	719	...	0·6	158·4	1·2	550·3	1·2	335·4	...	10·2	5	5·1	0·8
14. Sholapur	...	58	4,498	...	169	573	...	5·3	299·9	7·2	118·4	8·3	224·9	...	6·5	2·6	4·7	6·6
15. Satara	...	17	4,861	...	92	934	...	1·3	232·9	1·5	157·8	1·7	576 2	...	14·1	2·2	12·0	3·3
16. Poona	...	30	5,336	...	238	771	...	1·3	280·8	1·2	222·3	1·4	333·5	...	9·7	2·5	10·1	3·1
17. Ahmednagar	...	8	6,620	...	58	673	...	1·6	601·8	1·6	129·8	1·3	194·7	...	8·6	1·6	8·6	7·6
18. Nasik	...	21	5,858	...	119	714	...	2·1	102·8	2·3	195·3	2·3	225·3	...	8·4	8·0	7·6	4·2
19. West Khandesh	304	7	5,187	13	74	555	50·7	0·9	71·1	1·0	216·1	1·0	399	46·1	10·8	13·2	9·5	4·3
20. East Khandesh	...	19	4,532	...	168	907	...	1·6	50·4	1·6	65·7	1·6	107·9	...	7·1	9·9	7·1	7·6
Total ...	304	397·4	75,486·3	13	3,370	12,627	50·7	0·9	65 7	2·4	146·6	2·1	228·1	46·1	12·8	9·1	5·0	4·1
Total of previous year ...	304	397·4	75,486·3	13	3,370	12,627	50·7	0·9	65·0	2·4	146·6	2·2	228·1	46·1	13·1	9·2	5·0	4·1

IMPERIAL RETURN V—*concld.*

Name of District	Number of shops per 100,000 of population —*contd.*		Consumption per 100 of the population in gallons or seers (to two places of decimals)			Average taxation per proof gallon or seer in Rupees (to two places of decimals)									Average Total Excise revenue per head of population (*vide* column 38 of Imperial Return I)
						Country spirit (distillery areas)			Opium drugs			Hemp drugs			
	Hemp drugs		Country spirit (distillery area)	Opium	Hemp drugs	Duty	Vend fees	Total	Duty including gain on sale proceeds	Vend fees	Total	Duty	Vend fees	Total	
	13														
	Urban	Rural	14	15	16	17	18	19	20	21	22	23	24	25	26
			Gallons	Seers.	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ahmedabad	4·6	1·7	5·57	0·35	0·24	10·65	12·81	23·46	48·99	20·42	69·41	41·08	22·63	63·71	1·74
2. Kaira	7·1	1·3	3·01	6·24	0·14	4·61	8·25	12·86	49·01	18·24	67·25	13·58	12·73	26·31	0·66
3. Panch Mahals	5·0	0·9	8·95	...	0·08	3·55	2·57	6·12				6·73	27·46	34·19	0·61
4. Broach	6·5	2·9	9·08	0·42	0·28	9·86	12·22	22·08	49·00	19·75	68·75	22·26	16·65	38·91	2·60
5. Surat	4·2	1·5	18·73	0·08	0·14	7·05	3·35	10·40	51·28	23·15	74·43	21·22	14·25	35·47	4·55
6. Thana	4·3	1·8	19·62	0·03	0·13	10·39	4·56	14·95	48·99	51·34	100·33	5·28	13·94	19·22	3·69
7. Bombay	3·1	...	36·02	0·26	1·19	12·48	5·24	17·72	48·99	33·18	82·17	22·68	12·04	34·72	8·78
8. Kolaba	16·7	1·9	10·14	0·03	0·13	9·38	5·37	14·75	48·92	55·90	104·82	8·74	19·11	27·85	1·61
9. Ratnagiri	8·3	1·0	3·65	0·002	0·03	7·49	6·42	13·91	49·64	52·50	102·14	21·79	26·35	48·14	0·81
10. Kanara	13·0	2·6	4·93	0·01	0·20	6·85	5·78	12·63	49·44	15·53	64·97	19·31	17·01	36·32	1·05
11. Dharwar	3·2	5·1	3·01	0·02	0·40	11·34	9·44	20·78	48·96	29·70	78·66	30·83	16·29	47·12	1·36
12. Belgaum	11·0	3·0	2·97	0·02	0·16	11·08	5·75	16·83	49·13	44·19	93·32	22·06	16·16	38·22	0·93
13. Bijapur	5·1	2·4	1·37	0·01	0·13	11·29	6·15	17·44	49·15	63·55	112·70	15·68	22·48	38·16	0·53
14. Sholapur	4·1	3·5	3·26	0·38	0·46	10·70	8·98	19·68	49·00	23·92	72·92	27·84	20·06	47·90	1·41
15. Satara	10·9	1·4	0·96	0·10	0·26	11·25	9·15	20·40	49·02	29·49	78·51	32·58	10·32	42·90	0·39
16. Poona	9·2	2·1	6·1	0·32	0·58	11·39	9·55	20·94	49·00	43·93	92·93	28·55	14·31	42·86	2·11
17. Ahmednagar	10·3	5·1	1·71	0·30	0·32	11·22	8·40	19·62	49·00	50·07	99·07	34·46	24·00	58·47	0·84
18. Nasik	7·6	3·6	4·02	0·09	0·31	9·34	11·22	20·56	48·99	80·69	129·68	25·22	19·87	45·09	1·10
19. West Khandesh	9·5	2·3	10·7	0·06	0·11	3·46	5·66	9·12	49·01	96·03	145·04	16·40	19·87	36·27	1·39
20. East Khandesh	7·1	4·6	3·79	0·16	0·34	9·61	10·77	20·38	48·99	59·55	108·54	22·96	12·48	35·44	1·07
Total ...	5·5	2·6	8·14	0·15	0·31	9·98	6·24	16·22	49·05	35·13	84·18	25·15	15·56	40·71	2·00
Total of previous year...	5·5	2·6	*8·78	0·15	0·33	10·17	6·91	17·08	47·02	37·04	84·06	23·12	17·83	40·95	2·16

* Read 8·78 for 8·67 in column 14 (total for 1925-26.)

J. GHOSAL,
Commissioner of Excise.

No. P—475/E.

GENERAL DEPARTMENT.

Office of the Commissioner in Sind:

Government House, Karachi, 17th August 1927.

Subject.—Excise Administration Report for the year 1926-27.

Memorandum.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1926-27.

2. The consumption of country spirit fell still further from 127,000 to 110,000 proof gallons. A decrease occurred in all districts, Karachi being responsible for a drop of 13,000 gallons, and is attributed to the high selling price, early closing hours, dullness of trade, tightness of the money market, and the closure of three shops.

Country spirit.

3. There was an increase of 16,300 gallons in the imports by sea of wines, liqueurs and spirits—potable and non-potable—but a decrease of 133,000 gallons in fermented liquors. The increase in the former case is accounted for by the large importation of rectified spirit from Java and of Vermouth from France, the latter a result of the fall in the value of the franc, while the decrease in the case of fermented liquors was due to smaller imports of bottled beer from Germany and the Netherlands, and of bulk beer from the United Kingdom as a result of the large stocks remaining in bond from the previous year's imports. The consumption in the province also fell by 2,300 gallons in the case of potable spirits and 34,700 gallons in the case of fermented liquors, and is due to trade depression and a consequent scarcity of money for luxuries.

Foreign liquor.

4. The consumption of intoxicating drugs during the year under report and the previous two years was as under :—

Intoxicating drugs.

Year	Bhang	Charas	Ganja
	Seers	Seers	Seers
1924-25	106,700	4,600	1,150
1925-26	84,700	4,200	1,200
1926-27	81,600	3,200	1,150

The decrease in the consumption of bhang is attributed to the discontinuance of the sale of "Ghundi" bhang and the closure of six retail shops.

The decrease in the consumption of charas is due to the reduction in the limit of possession of this drug from 3 to 1 tola and the high selling price charged by the licensed retailers.

The small decrease in the consumption of ganja calls for no remarks.

Toddy.

5. The consumption of toddy rose from 16,500 gallons in the previous year to 18,000 gallons during the year under report. The increase is attributed to the high selling price of country spirit which diverted some customers to this cheaper beverage.

Opium.

6. The consumption of opium rose from 5,600 to 5,800 seers. The increase which chiefly occurred in Karachi and Sukkur districts where the sales had gone down in the previous year, is attributed to the vigilant watch and effective control of the Excise Officers over smuggling.

Financial results.

7. The gross revenue of the department collected in the province amounted to Rs. 41,76,000 against Rs. 43,52,000 in the preceding year. The net revenue after deducting the total expenditure debitable to 6-Excise amounted to Rs. 38,13,000, showing a decrease of Rs. 83,000 which is chiefly due to the lower bids obtained at the auctions of foreign liquors, opium, and hemp drugs.

General.

8. There has been an all round reduction in the consumption of almost all varieties of intoxicants, which is satisfactory in itself, and to which many causes contributed. Probably the main cause was poor trade, and the consequent restriction of expenditure on luxuries.

The detection of crime has further improved this year, as will be apparent from the figures noted in the margin. This is only as it should be, in view of the fact that the temptation to illicit practices increases with every restriction.

Year	Offences detected				
	Liquor	I Drugs	Cocaine	Opium	Total
1924-25	66	177	3	77	323
1925-26	91	179	4	89	363
1926-27	73	253	4	92	422

Some of the cases detected at Karachi and Sukkur were very important and creditable to the officers concerned. At Sukkur a gang of smugglers engaged in conspiring to import charas from the Punjab was prosecuted, 3 out of 5 persons sent up being convicted. Another gang of smugglers engaged in illicit traffic in charas and cocaine between Peshawar and Calcutta was unearthed at Karachi. This case is pending in the court of the City Magistrate, Karachi. But, as restrictions increase it is inevitable that excise crime should increase; and it is difficult to prevent the smuggling of Khairpur and Kalat liquor owing to geographical conditions. The manufacture and issue of extra flavoured liquor from the Kotri Distillery has, it is hoped, somewhat reduced the use of State liquor, but the Superintendent is examining the question of

further improving the flavour of the licit supply of country liquor with a view to bring it up to the standard of Khairpur and Kalat liquor.

A large number of Excise Advisory Committees was constituted during the year under report in accordance with the new policy laid down by Government. The Commissioner will also have in future the benefit of the experience of the Commissioner of Excise, Bombay, on general and technical Excise problems.

The Commissioner endorses the remarks of the Superintendent regarding the good work of certain members of his establishment; but considers that the demand for better staff is the result not so much of the inefficiency of the existing establishment as of the immensity of their present charges and of the complexity of excise crime and the difficulty in detecting the criminals. In spite of his unusually heavy duties during the year in connexion with the Salt Department, Mr. Kirkwood managed the Excise Department smoothly and efficiently and devoted special attention to detection work with very satisfactory results.

W. F. HUDSON,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department,
Bombay.

No. P—151 of 1927

SIND SALT AND EXCISE DEPARTMENT

From

H. M. KIRKWOOD, ESQUIRE,
Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND.

Superintendent's Office,
Karachi, dated 2nd/3rd August 1927.

Subject.—Excise Administration Report, 1926-27.

Sir,

Introduction.—I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) department for the Province of Sind for the financial year 1926-27.

2. *Personnel of the Department.*—The charge of the department was held by the following officers during the year :—

Mr. C. Clifford—from 1st April 1926 to 12th April 1926;

Mr. H. M. Kirkwood—from 13th April 1926 to 31st March 1927.

The following changes in the establishment were sanctioned in Government Resolution, Revenue Department, No. 6023/24, dated the 12th August 1926 :—

(1) The pay of four appointments of clerks was revised as shown below :—

	Old pay Rs.	Revised pay Rs.
Head Clerk ...	125—5—160	150—5—200
Accountant ...	105—5—140	115—5—150
Two branch clerks...	85—5/2—100	105—5—145 each;

(2) Two appointments of clerks in the grade of Rs. 30—5/2—80 were abolished;

(3) The post of Assistant Inspector, Maurypur Salt Works, was transferred from the executive to the clerical line.

The establishment, details of which are given in appendix L, includes 3 Inspectors, 1 Assistant Inspector and 66 men of lower ranks employed at Salt Works, and 3 Inspectors, 1 Assistant Inspector and 39 men of lower ranks engaged exclusively on excise duties at the Kotri Distillery, Warehouses, and Examining Excise Office, etc. The duties of the remainder embrace the protection of both Salt and Excise revenue.

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year :—

(*a*) Amendment of the Bombay Abkari Act V of 1878 by the insertion of an explanatory clause to section 16 requiring Clubs to take out licenses for the supply of liquor to their members (Bombay Abkari (Amendment) Act, 1925);

(*b*) The fixing of supply and issue rates of bottled supefior and extra superior flavoured country spirit manufactured at the Kotri Distillery (Government Resolution, Revenue Department, No. 6486/24, dated 7th June 1926);

(*c*) The framing of rules regulating the manufacture and sale of superior and extra-superior flavoured country spirit at the Kotri Distillery (Commissioner in Sind's Notification No. 7286-E, dated the 27th October 1926);

(*d*) The reduction in the limit of possession and sale of charas from 3 tolas to 1 tola (Government Notifications Nos. 1598 (*a*)-C and 1598 (*c*)-C, dated the 29th May 1926);

(*e*) The removal of the restriction on the import, export and transport of cocaine, its allied drugs and preparations by inland post (Government Notification, Revenue Department, No. 8636-C (*a*), dated the 17th June 1926);

(*f*) The reduction in the cost price of opium charged to Local Governments from Rs. 28 to Rs. 26 per seer (Government Resolution, Revenue Department, No. 3746/24, dated the 8th December 1926);

(*g*) The closure of excise shops situate at the taluka headquarters towns on the days of fairs (Government Resolution, Revenue Department, No. 5505/24, dated the 5th January 1926);

(*h*) The framing of revised rules regulating the constitution and functions of Excise Advisory Committees and prescribing the procedure for the transaction of their business (Government Resolution, Revenue Department, No. 4681/24, dated the 3rd January 1927).

Consumption of Excisable Articles

4. *Foreign liquor* (*Imports*).—The following table gives the imports into Karachi of Foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Collector of Customs in Sind.

Year	Fermented liquors	Wines	Liqueurs	Spirits (potable)	Spirits of Wines and non-potable spirits
	Gls.	Gls.	Gls.	Gls.	Gls.
1924-25 ...	806,173	50,640	2,941	190,510	11,151
1925-26 ...	839,274	52,317	4,843	213,788	20,313
1926-27 ...	706,454	52,647	5,103	217,946	31,823
Variation ...	-132,820	+330	+260	+4,158	+11,510

The decrease under fermented liquors was due to smaller imports of bottled beer from Germany and the Netherlands and bulk beer from the United Kingdom. The large stocks remaining in bond from the previous year's imports also restricted business. The rise in the imports of wines and liqueurs is accounted for by the large importation of Vermouth from France as a result of the fall in the

value of the franc. The increase under potable spirits is attributed to large imports of brandy from France and whiskies from the United Kingdom. The increase under non-potable spirits is, as reported last year, due to the fact that larger quantities of rectified spirit were imported from Java and denatured at the Karachi Custom House owing to its cheapness as compared with the Indian made rectified spirit.

Foreign Liquor: Consumption.—For sales at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquors are classified separately. The bulk of the consumption was as usual in the towns of Karachi, Hyderabad and Sukkur where the population is densest. Variations in consumption are shown in the subjoined table :—

Year	Sale			
	Fermented Liquors (bulk gallons)		Potable spirits (proof gallons)	
	Imported	Indian	Imported	Indian
1925-26	304,556	15,409	51,704	33
1926-27	280,448	4,856	49,332	131
Variation	- 24,108	- 10,553	- 2,372	+98
	- 34,661		- 2,274	

Owing to trade depression and the tightness of the money market the public were inclined to restrict their expenditure and consequently there was a general decrease in the consumption of foreign liquors. The heavy decline of approximately 34,600 gallons in the sales of beer alone includes a decrease of 13,500 gallons under Military Canteens.

5. *Denatured spirit (Appendix E).*—Only 4 gallons of denatured spirit were imported by sea during the year, the denatured spirit shown as of foreign origin in the subjoined table being imported as rectified spirit and denatured in this country. The sales at retail shops compare as follows with those of the two preceding years :—

Year	Of Foreign Origin Gallons 50° O. P.	Of Indian Origin Gallons 50° O.P.	Total Gallons
1924-25	10,157	234	10,391
1925-26	15,248	.....	15,248
1926-27	14,161	1,170	15,331
Variation	- 1,087	+1,170	+83

The slight increase in consumption does not call for any remarks.

6. *Country spirit* (*Appendix C*).—The consumption of country spirit during the year compares as follows with that of the previous three years; (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Warehouses) :—

District	1923-24	1924-25	1925-26	1926-27	Variations in 1926-27
1	2	3	4	5	6
	P. G.	P. G.	P. G.	P. G.	P. G.
Karachi	58,051	57,193	54,537	41,455	- 13,082
Hyderabad	31,292	29,887	28,753	26,641	- 2,112
Nawabshah	9,817	9,645	10,929	10,180	- 749
Thar Parkar	4,795	4,688	5,109	4,512	- 597
Sukkur	11,736	13,288	12,542	12,169	- 373
Larkana	10,537	10,670	10,787	10,555	- 232
Upper Sind Frontier ...	4,747	4,054	4,442	4,339	- 103
Total ...	130,915	129,425	127,099	109,851	- 17,248

The decrease in the consumption of country spirit is due to the high selling prices, early closing hours, dullness of trade, tightness of the money market and the closure of three shops.

The *per capita* consumption (Appendix C, column 11) compares as follows with that of the previous three years :—

District	1923-24 Drams L. P.	1924-25 Drams L. P.	1925-26 Drams L. P.	1926-27 Drams L. P.
Karachi ...	5·14	5·06	4·83	3·67
Hyderabad ...	2·62	2·50	2·41	2·23
Nawabshah ...	1·13	1·11	1·25	1·17
Thar Parkar ...	0·57	0·57	0·62	0·55
Sukkur ...	1·10	1·25	1·18	1·14
Larkana ...	0·85	0·86	0·87	0·85
Upper Sind Frontier ...	0·95	0·81	0·89	0·87
Total ...	1·93	1·89	1·86	1·61

7. *Toddy.*—Toddy was sold at Karachi (and its suburb Malir), Kotri, Hyderabad and Sukkur only. The sales during the year under report compare as follows with those of the three previous years :—

District	1923-24	1924-25	1925-26	1926-27
	Gls.	Gls.	Gls.	Gls.
Karachi ...	14,675	18,251	14,218	15,788
Hyderabad Town ...	2,210	1,870	1,682	1,748
Sukkur Town ...	258	68	661	613
Larkana Town ...	101	.....	.....	.....
Total ...	17,244	20,189	16,561	18,149

The increase in the sales may be attributed to a larger number of trees having been tapped during the year and to the high selling price of country spirit which diverted some custom to this cheaper beverage.

8. *Opium.*—Five thousand seven hundred seventy-six seers of opium were sold as compared with 5,620 in the previous year and 5,994 in 1924-25. The increase which chiefly occurred in Karachi and Sukkur districts where the sales had gone down in the previous year, is attributed to the vigilant watch and effective control of Excise Officers over the smuggling of this drug. The total consumption does not however exceed the average annual sales (5,837 seers) of the past three years. Only 5 oz. 4 d. 39 gr. of Opium were used for veterinary or quasi-veterinary purposes during the year under report.

9. *Hemp Drugs—Ganja.*—The sales of Ganja amounted to 1,154 seers as against 1,211 in the previous year. The decrease of 57 seers calls for no remarks, the average yearly sales of the past five years being 1,169 seers.

Bhang.—The sales of bhang decreased by 3,149 seers. The decrease was due to (1) the discontinuance of the sale of Ghundis, (2) the closure of 6 bhang shops, and (3) the high selling prices charged by the licensees in the Lower Sind districts.

Charas.—There has been a further decrease of 992 seers in the consumption of charas during the year under report which is due chiefly to the reduction in the limit of possession from 3 to 1 tola and the high selling prices charged by the licensed retailers.

10. *Cocaine.*—The sale of cocaine which is permitted by qualified medical practitioners and by chemists and druggists on medical prescription only, compares as follows with that of the previous year :—

Year	Lbs.	ozs.	grs.
1925-26	2	10	367
1926-27	3	8	408

The increase occurred chiefly in Karachi and Hyderabad towns which can only be accounted for by a larger number of prescriptions issued on behalf of patients and to more cases in which operations under this drug were found necessary.

REVENUE (IMPERIAL RETURN No. I)

11. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realized during 1926-27 with that of the previous four years :—

Head of Revenue	1922-23	1923-24	1924-25	1925-26	1926-27	Variations in 1926-27
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors excised as foreign.	4,08,325	3,61,198	4,44,104	4,52,432	3,51,205	-1,01,227
2. Country Spirit.	22,03,710	24,49,317	22,24,047	22,23,087	21,86,064	-37,023
3. Toddy ...	3,500	3,306	6,888	10,350	5,199	-5,151
4. Opium	3,65,948	4,01,561	5,97,058	5,80,763	5,71,448	-9,315
5. Intoxicating Drugs.	7,93,775	9,13,542	8,64,700	7,83,656	7,13,488	-70,168
6. Fines, Forfeitures and miscellaneous.	1,81,025	1,78,928	2,08,646	2,10,702	2,31,021	+20,319
Add Refunds ...	...	...	...	90,978	1,17,389	+26,411
Total ...	39,56,283	43,07,852	43,45,443	43,51,968	41,75,814	-1,76,154

The causes of variations will be dealt with under the various heads.

12. *Foreign liquors.*—The decrease of Rs. 1,01,227 comprises :—(1) an increase of Rs. 5,496 in the realizations from the duty on Indian made rum imported from other provinces, and (2) a decrease of Rs. 1,06,723 in the fees realized from the auctions of beer and foreign liquor 'On' shops, Karachi alone contributing approximately Rs. 68,000.

13. *Country spirit.*—The decrease of Rs. 37,023 comprises—Rs. 32,924 under still-head duty on account of a fall in the issues from the Country spirit Warehouses, and Rs. 4,099 under vend fees which calls for no remarks.

14. *Toddy.*—The decrease of Rs. 5,151 is due to the absence of competition at the auctions.

15. *Opium.*—The decrease of Rs. 9,315 comprises :—

(*a*) an increase of Rs. 699 under gross receipts on issues of Excise opium owing to a small rise in the issues of opium, and

(*b*) a decrease of Rs. 10,014 in the license fees on account of smaller realizations from auctions.

16. *Hemp Drugs.*—The decrease of Rs. 70,168—Rs. 47,909 in duty as the result of decreased consumption of these drugs, and Rs. 22,259 in vend fees due to lower bids received at the auctions.

17. *Miscellaneous.*—The increase of Rs. 20,319 is due to larger receipts from the gain on sale proceeds of bottled country spirit.

Expenditure and Net Revenue

18. *Expenditure.*—The total expenditure on the Combined Salt and Excise Department in Sind exclusive of (1) refunds (Rs. 1,17,389) and (2) compensation to the District Local Boards (Rs. 24,920) amounted to Rs. 5,49,124 (Imperial Return II). The share of this which is chargeable to 6-Excise compares as follows with that of the previous year :—

			Rs.
1925-26	...	...	3,64,773
1926-27	...	...	3,63,195
Decrease in 1926-27 ...		...	1,578

This decrease is made up of :—

(1) Increases under (*a*) Salaries and Establishment (Rs. 5,794) due to extra establishment, (*b*) Allowances (Rs. 2,851) being a charge of fluctuating nature, (*c*) Supplies and Services (Rs. 810) and (*d*) Contingencies and special charges (Rs. 24) ;

(2) Decrease under cost of opium supplied to Excise Department (Rs. 11,057) due to a reduction in its cost from Rs. 28 to Rs. 26 per seer, *vide* Government Resolution, Revenue Department, No. 3746/24 dated the 8th December 1926.

19. *Net Revenue—Imperial Return I.*—The decrease of Rs. 83,598 in the net revenue for the year under report is chiefly due to the lower bids obtained at the auctions of foreign liquors, opium and hemp drugs.

20. *Recovery of Excise Revenue by coercive measures.*—No coercive process was resorted to in any district during the year under report.

General Remarks

21. *Shops and Licenses—Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year :—

License for the retail vend of	Increase	Decrease	Explanation
Foreign Liquors (Potable)—			
Wholesale ...	...	3	3 Wholesale licenses were not renewed at Karachi.
Retail "OFF" ...	...	1	One shop closed in Karachi.
Malt ...	1	...	New license issued at Drigh Road.
Hotels ...	1	...	New license issued at Karachi.
Refreshment Rooms ...	1	...	Do. do.
Refreshment Stalls ...	1	...	Do. do.
Clubs ...	13	...	Do. do.
Railway Refreshment Rooms.	1	...	Do. Sukkur.

License for the retail vend of	Increase	Decrease	Explanation
Canteens	...	1	One license not renewed in Karachi.
Rectified and Medicated Wines.	3	...	3 new licenses issued, 2 in Karachi and 1 in Hyderabad districts.
Denatured Spirit—			
Retail ...	12	...	12 new licenses were granted, 6 in Hyderabad district, 1 in Thar Parkar district and 5 in Sukkur district.
Country Spirit ...	...	3	3 shops were closed, one in Karachi, one in Nawabshah and one in Larkana districts.
Opium ...	...	1	Closed in Nawabshah district.
Intoxicating Drugs—			
Wholesale ...	2	...	Increased in Sukkur district.
Ganja ...	...	5	4 shops closed in Larkana district and one in Hyderabad district.
Bhang ...	...	6	6 shops were closed, one in Hyderabad district, one in Nawabshah district and four in Larkana district.
Chemists and Medical Practitioners Licenses—			
Opium and Morphia ...	...	44	44 licenses not renewed.
Cocaine ...	3	...	3 licenses newly granted.

No shops for the sale of liquor, opium and hemp drugs were opened at places where there were no such shops before, during the year under report.

22. *Excise Crime—Appendix J.*—The number of offences relating to liquor fell by 18, the decrease occurring chiefly in cases of illicit possession and being due to the introduction of massala liquor which appears to have partly taken place of the illicit commodity. This has not, however, reduced the smuggling of Kelat liquor. In 29 cases of Kelat spirit detected during the year the quantity seized amounted to 60 gallons as against 38 gallons in the preceding year.

The marked increase in the number of detections relating to Hemp Drugs is largely the result of the activity of the Excise staff. The number of Hemp plants seized in 13 cases of bhang cultivation was 1,453. The smuggling of Kelat bhang into the Upper Sind area is also carried on extensively but no important seizure was made during the year. Several important cases of charas smuggling were detected at Karachi and Sukkur, the quantity of contraband charas seized in 13 cases being 44¾ seers. In one of these, a Punjabi was caught at Ruk railway station, importing 14¼ seers of charas from the Punjab to Shikarpur (Sukkur district). The investigation of this case revealed a regular conspiracy. Five members of the gang were arrested and prosecuted with the permission of Government under section 120-B of the Indian Penal Code. Three of the accused have since been convicted and two acquitted.

Another gang of smugglers consisting of seven members were apprehended in Karachi on the 24th March 1927 for smuggling charas and Cocaine from Peshawar and Calcutta and are now under trial.

Two other seizures of 6¼ and 6½ seers of charas respectively were made at Karachi during the year. The drug in these cases was intended for export to Mesopotamia where it fetches a high price.

A large number of cases of hawking of duty paid charas was also detected. This petty illicit traffic is prevalent even at places where there are charas shops. The total quantity of charas seized in all cases amounted to about 57 seers.

Though the total number of opium cases detected during the year rose by 3 only, the cases relating to the illicit import of the drug increased by 5. The quantity of opium seized in these cases amounted to 12¾ seers. This includes one case detected at Nawabshah in which 5 seers 69 tolas were seized and three in Karachi in which 1½, 2 and 2½ seers respectively were seized.

Opium smoking is on the increase—6 cases were detected in Karachi during the year as compared to 1 in the year preceding.

23. *Hemp Drugs cultivation and Warehouse transactions—Appendix F.*—The cultivation of bhang was permitted in Deh Bubak of the Sehwan Taluka, Larkana district, as usual. The necessity for hiring private godowns for the accommodation of the crop did not arise during the year under report owing to the storage of Ghundis having been stopped from 1st April 1926. The figures shown in column 5 of the Appendix represent the area sown during the year, the crop from which will be brought to account in the return for 1927-28. The outturn during the year, cannot therefore be given, but following is the produce in 1926-27 as compared with that of the previous year :—

Year	Quantity of Bhang brought to account	Area from which produced	Outturn per acre
	Mds.		Mds. srs.
1925-26 ...	2,435	(Sown in 1924-25) 80 acres.	30 18
1926-27 ...	2,481	(Sown in 1925-26) 70 acres.	35 18

Charas and Ganja were imported in bond from the Punjab and Ahmednagar respectively for consumption in Sind. The details of imports of hemp drugs are given in the appendix. A force of 7 chowkidars was employed as usual to watch the fields under bhang cultivation at Bubak.

24. *Supply of Country Spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The Distillery worked for 9 months and the overhaul of the plant occupied 3 months. The Coffey Patent Still continued to work satisfactorily, the outturn per maund of molasses being 1·2 gallons L. P. As remarked last year there was no manufacture of mhowra spirit.

Extra superior flavoured spirit (Massala liquor) was manufactured in the steam heated pot still.

The total quantity of spirit manufactured during the year ending 31st March 1927 was :—

Plain	...	...	72,013
Ordinary Flavoured	...	...	37,997
Extra Superior Flavoured		...	17,792
Rectified	...	...	1,562
			129,364

The only base used was molasses. The superior flavoured liquor manufactured is of three descriptions, *viz.*, Cardamum, Orange and Rose, and was issued for retail sale in sealed bottles only. The rates at which country spirit is supplied by the Distillery contractors are given in Appendix A. The spirit is distributed to retail shops through warehouses at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the Distillery Spirit Store or direct from the receiver; the other two are supplied with spirit in bond.

The stock of spirit at the distillery and the warehouses at the end of the year amounted to 46,555 gallons L. P. equal to about 4 months' demand.

Of the total quantity of 1,391 proof gallons of Rectified Spirit issued during the year, 42 proof gallons were issued duty free to Colleges, etc., for research purposes and 1,240 proof gallons at the concession rate of duty (Rs. 5 per proof gallon) to six chemists for the manufacture of spirituous medicinal and toilet preparations. Rs. 414 were realized as fees for Excise supervision over the manufacture of these preparations.

25. *Toddy supply arrangements.*—The supply depends upon the willingness of private owners of trees to allow them to be tapped for toddy. The contractor was able to obtain more trees and the supply being regular, the consumption of the beverage has shown some increase. The licensee held the combined privileges of tapping and vend.

26. *Drunkenness.*—The number of convictions for drunkenness in municipal areas fell from 50 in 1925-26 to 21 during the year under report. This is chiefly due to the consumers having restricted their demands to their earnings. As in the previous year no conviction was recorded outside municipal areas.

27. *Hours of sales at liquor shops—Appendix B.*—The closing time for foreign and country liquor shops was reduced by one hour from 10 to 9 p.m.

28. *Management of licensed shops.*—Thirty-seven cases of serious breaches of license conditions were reported during the year. In 29 cases licensees were dealt with under section 55A of the Abkari Act and in 2 cases they were blacklisted. Six licensees were prosecuted with the result that 4 were convicted, 1 was discharged and the case against the remaining one is pending.

29. *Excise Advisory Committees—Appendix B.*—The number of Excise Advisory Committees was increased from 7 to 39. Their

constitution was improved and functions enlarged, *vide* Government Resolution, Revenue Department, No. 4681/24 dated the 26th February 1926. The rules prescribing the procedure for the transaction of their business were also framed under Government Resolution, Revenue Department, No. 4681/24 dated the 3rd January 1927. Information regarding the work done by these committees and the action taken on their recommendations is given in Appendix B.

30. *Temperance movements.*—Temperance bodies exist in most of the big towns of this Province but were quiescent during the year. School masters continue to impress on the minds of their pupils the evils of the drink habit.

31. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau continued to do useful work under the supervision of the Deputy Superintendent, Salt and Excise, Karachi Town. There were 29 issues of the *Excise Supplements to the Sind Police Gazette* during the year as compared to 24 in the previous year. The cases published were limited to those having special importance as to quantity or means used in smuggling.

32. *Administration of opium to children (Government memorandum No. 2665-C/24 dated the 11th November 1926).*—The practice of administering opium to children is not common in Sind. The villagers or Panchayats whom the Excise Officers met were informed of the evil effects of the habit and were advised to abstain from it.

33. *Work of the Excise Staff.*—The three Deputy Superintendents shaped well. Mr. Burhankhan Ismailkhan Lodi, Deputy Superintendent of Salt and Excise, Upper Sind, brought to light a very interesting case of conspiracy, the members of which were dealing in illicit import of charas into Sind, *vide* paragraph 22 *supra*. Mr. Jhamumal Hotchand Gursahani, Deputy Superintendent of Salt and Excise, Lower Sind, detected a case of opium smuggling at Nawabshah in which a large quantity of Marwar opium was seized.

Amongst the Inspectors, the detective work of Mr. Mahomed Ismail Mahomedalikhan Kakezai, Abkari Inspector, Karachi, of Mr. Shahdadkhan Khudadadkhan Afghan, Excise Inspector, Larkana, of Mr. Assudomal Devandas Nagvani, Excise Inspector, Shikarpur, and of Mr. C. W. Foster, Assistant Abkari Inspector, Karachi, deserves mention. My office rendered me valuable assistance in the disposal of work which was very heavy.

34. *General Remarks.*—The year has been uneventful except for a substantial increase in the number of cases detected, *viz.*, 422 cases against 363 in the preceding year as shown in Appendix J. The marked decrease in the consumption of liquor and drugs, and as a result, in the revenue, is attributable to the present system of auctioning, high taxation and to the illicit importation of Khairpur and Kelat liquor which is more relished by the Sindhi than that manufactured at Kotri. The recipes for the manufacture of liquor of the same quality are unfortunately not available.

The smuggling of charas and foreign opium into Sind is giving some cause for anxiety. The inter-provincial smuggling of charas by Pathans is not likely to cease until the North West Frontier is efficiently guarded; and in the case of opium the smuggling cannot be suppressed so long the adjoining States do not assimilate their rates of taxation with ours. The traffic in both these drugs has become a very profitable business. I am however glad to note that the magistracy are inflicting severe sentences in excise and opium cases and this will also in time have a purifying effect.

The number of cases detected is but a fraction of the volume of crime actually committed. The cry from all districts is for better staff to stem the rising tide of crime which has been brought into existence by the present excise policy. The present staff of dismounted men is of little help and its early substitution by a mounted force is considered an urgent necessity. The establishment is generally inefficient and lacks even ordinary detective ability. The pay of the various grades as at present constituted is too meagre to attract suitable recruits. If the present circles are further reduced to a minimum size and excise officers provided with responsible and well-paid mounted subordinates the results would be better. The proposals for the reconstitution of excise charges and the improvement of pay of the subordinate staff are in hand and will be submitted shortly.

35. The following statements accompany:—

Appendices A, B, C, C(*a*), E, F, H, I, J, K, L and M; Provincial Statements A and B; and Imperial Returns I to V. Appendix M is the statement relating to the traffic in cocaine called for in Government Resolution, Revenue Department, No. 4495 dated the 3rd April 1922.

I have the honour to be,

Sir,

Your most obedient servant,

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX A

APPENDIX A

Contracts for the manufacture and supply of Country Spirit during 1926-27

District	Name of supply Contractor	Source of supply	Place of delivery	Sanctioned supply rates (per London Proof Gallon)					
						Rs.	a.	p.	
Province of Sind ...	Messrs. Aderjee Mancherjee Dalal & Co.	Kotri Distillery ...	Bonded Warehouses at Karachi, Kotri and Sukkur.	Plain		1	13	0	G. R., R. D., No. 65-C. dated the 5th July 1924.
				Flavoured—					
				Ordinary		1	14	0	
				Superior ...	Quarts.	3	5	10	G. R., R. D., No. 6486/24 dated the 7th June 1926.
					Pints ...	4	3	2	
				Extra Superior.	Quarts.	3	12	10	
					Pints ...	4	10	2	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX B

APPENDIX B (ADVISORY COMMITTEES)

Name of District	Localities in which Advisory Committees have been constituted	The number of times each has met	The number of recommendations made by each	Number of recommendations			Opening and closing hours of shops			Remarks
				To which effect was given		To which effect was not given	Kind of shop	Opening time	Closing time	
				Wholly	Partly					
Karachi ...	Karachi Town ...	2	5	1	2	2	Foreign Liquor shops.	9 a.m. ...	9 p.m. (a)	
							Do. (Keamari.)	5 p.m. ...	9 p.m.	
							Country Liquor shops.	9 a.m. ..	9 p.m. (a)	
	Kotri do. ...	...	...	...	...	...				
	Tatta do. ...	...	...	...	...	...				
	Manjhand Town.	...	...	...	...	...				
	Manjhand Mahal.	...	...	...	...	...				
	Keti Bunder Mahal.	1	3	...	...	3				
	Mirpursakro Taluka.	...	...	...	...	...				
Hyderabad ...	Hyderabad Town.	...	...	...	...	...				
	Hyderabad Cantt.	...	...	...	...	...				
	Hala Town ...	...	...	...	...	...				
	Matiari Town ...	...	...	...	...	...				
	Tando Allahyar Town.	...	...	...	...	...				
	Nasarpur Town...	...	...	...	...	...				
	Tando Mahomed-khan town.	...	...	...	...	...				
	Badin Taluka ...	...	...	...	...	...				

Nawábsháh ...	Shahadadpur Town.	...	...	...	...	...	Foreign Liquor shops (Retail "On" Beer and Refreshment room).	10-30 a.m.	...	9 p.m.
	Tando Adam Town.	...	...	...	...	...				
	Naushahro Taluka.	...	...	...	...	...				
	Kandiaro Taluka.	...	...	...	...	...	Foreign Liquor shops (others).	9 a.m.	...	9 p.m.
Thar Párkar ...	Mirpurkhas Town.	...	...	...	..	...	Country Liquor shops.	9 a.m.	...	9 p.m.
	Umerkot Town ...	...	...	...	...	...				
	Khipro Taluka ...	...	...	...	...	...				
	Digri do. ...	...	...	...	...	...				
Sukkur ...	Sukkur Town ...	2	3	1	...	2				
	Shikarpur Town.	2	4	1	...	3				
	Shikarpur Taluka.	1	2	1	...	1				
	Gariyasin do.	1	1	...	...	1				
	Rohri Town ...	1	3	Under consideration.						
	Gariyasin Town...	...	...	...	...	...				
	Rohri Taluka ...	...	...	...	...	...				
	Ghotki Town ...	...	...	...	...	..				
	Ubauro Taluka ...	...	...	...	...	...				
Lárkána ...	Larkana Town ...	...	...	...	...	...				
	Ratodero do. ...	...	...	...	...	...				
	Kamber do. ...	...	...	...	...	...				
	Sehwan do. ...	...	...	...	...	...				
	Meher Taluka ...	...	...	...	...	...				
	Bubak Town ...	...	...	...	...	...				
Upper Sind Frontier .	Jacobabad Town.	1	3	2	...	1				

(a) In Karachi City all Foreign Liquor Retail "On" shops, Beer Shops, Refreshment rooms and Country Liquor shops are closed from 12-30 p.m. to 2 p.m.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX C

Statement showing the total consumption of country spirit in proof gallons and the consumption per head of the population in (1) Urban areas, (2) Rural areas, (3) each district of the Province of Sind during 1926-27

Serial No.	District	District Head Quarters towns and towns of 10,000 population or over				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6)			Total for the whole District		Remarks
		Number	Population	Consumption in gallons, London Proof	Consumption per head in drams, London Proof	Population	Consumption in gallons, London Proof	Consumption per head in drams, London Proof	Consumption in gallons, London Proof	Consumption per head in drams, London Proof	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi ...	1	216,883	34,979	7·74	325,182	6,476	0·96	41,455	3·67	
2	Hyderabad ...	1	72,498	18,435	12·21	500,952	8,206	0·79	26,641	2·23	
3	Nawábsháh ...	2	13,140	3,636	13·28	405,520	6,544	0·77	10,180	1·17	
4	Thar Párkar ...	1	5,789	1,340	11·11	390,542	3,172	0·89	4,512	0·55	
5	Sukkur ...	2	95,732	7,849	3·94	414,560	4,320	0·50	12,169	1·14	
6	Lárkána ...	1	17,723	2,822	7·64	580,237	7,733	0·64	10,555	0·85	
7	Upper Sind Frontier ...	1	10,583	2,606	11·82	230,036	1,733	0·36	4,339	0·87	
	Total ... 1926-27...	9	432,348	71,667	7·96	2,847,029	38,184	0·64	109,851	1·61	
	Total ... 1925-26...	9	432,348	86,247	9·58	2,847,029	40,852	0·69	127,099	1·86	

H. M. KIRKWOOD,

Superintendent of Salt and Excise in Sind.

APPENDIX C (*a*)

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1926-27

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns	Population	Consumption of Country Spirit in terms of Proof 1926-27		Actual realizations (*i.e.*, on Spirit issued to shops)			Incidence per proof gallon of		
			Total gallons	Rate per head of population	Still-head duty	Vend fees	Total realizations, 1926-27	Still-head duty	Vend fees	Total
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ...	216,883	34,979	7·74	3,71,984	2,89,100	6,61,084	10 10 2	8 4 3	18 14 5
2	Hyderabad ...	72,498	18,435	12·21	1,91,806	1,78,700	3,70,506	10 6 6	9 11 1	20 1 7
3	Sukkur ...	40,737	4,807	5·66	52,672	51,220	1,03,892	10 15 4	10 10 6	21 9 10
4	Shikarpur ...	54,995	3,042	2·65	35,312	23,700	59,012	11 9 9	7 12 8	19 6 5
5	Lárkána ...	17,723	2,822	7·64	40,393	18,150	58,543	14 5 0	6 6 11	20 11 11
	Total ...	402,836	64,085	7·64	6,92,167	5,60,870	12,53,037	10 12 10	8 12 0	19 8 10

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX E

Statement showing the quantities of (a) imported and (b) locally produced denatured spirits passed into consumption during the year 1926-27

Denatured spirits imported from foreign countries		Denatured spirits produced in India						Remarks
		Produced in the Bombay Presidency			Imported from other places			
Country from which imported	Quantity imported	Place of production	Quantity consumed locally	Exported to other places	Place from which imported	Quantity consumed locally	Exported to other places	
1	2	3	4	5	6	7	8	9
	Gallons.		Gallons.			Gallons.		
The United Kingdom	4	...	...	...	...	...	...	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX F

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Hemp Drugs Warehouses in Sind during the year ending 31st March 1927

Name of Táluka in which permitted	Cultivation of Gánja: Number of villages in which permitted	Cultivation of Gánja: Area cultivated	Cultivation of Bháng: Villages in which permitted	Cultivation of Bháng: Area cultivated	Name of the Warehouse in which the drugs were lodged	Intoxicating drugs brought on to account during the year: Gánja	Intoxicating drugs brought on to account during the year: Bháng	Intoxicating drugs brought on to account during the year: Charas	Excess during the year: Bháng	Balance at the Warehouse on the 1st April 1926: Gánja	Balance at the Warehouse on the 1st April 1926: Bháng	Balance at the Warehouse on the 1st April 1926: Charas	Drugs imported from other Provinces or brought from other Warehouses in the Presidency: Gánja	Drugs imported from other Provinces or brought from other Warehouses in the Presidency: Bháng	Drugs imported from other Provinces or brought from other Warehouses in the Presidency: Charas	Total columns 7 to 16: Gánja	Total columns 7 to 16: Bháng	Total columns 7 to 16: Charas
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak.	A. g. 65 18 (a)	Bubak ...	...	M. s. t. 2,481 10 20 (b)	...	M. s. t. 3 1 40	...	M. s. t. 609 23 10 (c)	M. s. t. ...	M. s. t. ...	...	M. s. t. ...	...	M. s. t. 3,093 34 70	M. s. t. ...
					Karachi ...	...	.....	...	...	...	...	19 7 50	13 0 25	...	26 13 53	13 0 25	...	45 20 23
					Hyderabad.	...	.....	...	...	...	...	10 36 27	7 1 2½ 0 0 62 (d)	...	...	7 1 64	...	10 36 27
					Sukkur ...	...	.....	...	...	...	...	5 0 30	1 23 0 0 0 29 (d)	...	36 1 57½ 0 0 62 (d)	1 23 29	...	41 2 69½
Total ...	...	...	.....	65 18 (a)		...	2,481 10 20 (b)	...	3 1 40	...	609 23 10 (c)	35 4 27	21 25 38	...	62 15 12½	21 25 38	3,093 34 70	97 19 39½

(a) This is the area sown this year; the crop will appear in next year's return.

(b) This is the produce of 70 acres cultivated last year but stored during the year under report.

(c) Two seers of bhang sent to Superintendent of Salt and Excise, Sind, as sample were omitted last year, hence the balance on 1st April 1926 has been shown less by 2 seers.

(d) This represents gain.

APPENDIX F—*continued*

Name of the warehouse in which the drugs were lodged	Intoxicating drugs removed from the Warehouse during the year										Balance at the Warehouse on 31st March 1927			Warehouse rent	Approximate selling price per maund exclusive of duty			Remarks
	On payment of duty by the licensed vendors in the British Districts and Native States			To other Provinces or other Warehouses in the Presidency			Bhang seed given to cultivators free of duty	For destruction being useless										
	Ganja	Bhang	Charas	Ganja	Bhang	Charas		Ganja	Bhang	Charas	Ganja	Bhang	Charas		Ganja	Bhang	Charas	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	M. s. t.	M. s. t.	M. s. t.		M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	M. s. t.	Rs. a. p.	Rs.		Rs.	
Sehwan ...	...	2,045 20 0	...	...	25 0 0	...	16 14 40	...	10 6 25 (f)	...	...	996 34 5	...	241 8 0	...	Bhor Rs. 16 to Rs. 23.	...	
Karáchi ...	11 5 60	.....	43 13 4	...	...	1 6 60	...	0 0 20 (e)	...	0 10 57 (e)	1 34 25	...	0 20 20	66 2 0	...	.....	...	
Hyderabad .	5 19 64½	.....	10 22 34	...	...	...	...	0 1 45½ (e)	...	0 10 24 0 3 49 (e)	1 20 34	...	...	50 0 0	...	.....	...	
Sukkur ...	1 18 0	.....	34 19 50	...	...	...	...	0 0 16 (e)	...	0 11 36 0 5 23½ (e)	0 5 13	...	0 3 34	31 8 0	...	.....	...	
Total ...	18 3 44½	2,015 20 0	88 15 50	...	25 0 0	1 6 60	16 14 40	0 2 1½ (e)	10 6 25 (f)	1 4 29½	3 19 73	996 34 5	0 23 60	389 3 0	...			

(e) This represents Depôt loss.
M. s. t.
(f) This includes 10-5-0 Depôt loss and 5 tolas sent to Superintendent of Salt and Excise, Sind, as sample.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX II

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1926-27

	District	Demand of the year	Arrears outstanding	Total demand	Collections made during the year against total in column 4			Advance collections made in the previous year against current demand	Remissions and amounts written off as irrecoverable	Realizable balance (column 4 minus columns 7, 8 and 9)	Advance collections for the coming year	Gross realizations in the year (columns 7 and 11)	Remarks
					Current	Arrears	Total						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karáchi	17,09,434	1,25,088	18,34,522	16,09,739	6,872	16,16,611	99,828	...	1,18,083	1,44,916	17,61,527	
2	Hyderabad	9,04,677	30,717	9,35,394	8,10,147	15,297	8,25,444	94,509	...	15,441	88,905	9,14,349	
3	Nawábshah	3,02,695	19,107*	3,21,802	3,01,382	6,729	3,08,111	1,213	...	12,378	...	3,03,111	
4	Thar Párkar	1,46,101	717	1,46,818	1,31,989	540	1,32,529	14,122	...	(a) 177	16,288	1,48,817	
5	Sukkur	6,28,651	1,255	6,29,906	5,66,299	755	5,67,054	62,352	...	500	59,018	6,26,072	
6	Lárkána	3,84,921	19,507	4,04,428	3,53,160	3,117	3,61,277	31,761	...	11,390	23,644	3,84,921	
7	Upper Sind Frontier ...	1,11,271	...	1,11,271	97,139	...	97,139	14,132	...	...	14,920	1,12,059	
	Tota ...	41,87,750	1,96,391	43,84,141	38,69,855	38,310	39,08,165	3,18,027	...	1,57,969	3,47,691	42,55,856	

* The figures of last year nave been reported by the Collector to be incorrect.
(a) Rs 20 recovered in excess.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX I

Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance statements for the year 1926-27

	District	Amount as per Treasury Account	Deduct		Net collections	Add		Amount as per demand, collection and balance statement (columns 7 and 8 of Appendix H)
			Collections made on account of other districts	Collections on account of future kists		Collections made in other districts, etc.	Collections made in advance and subsequently brought to account	
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	17,61,527	.....	1,44,916	16,16,611	.....	99,828	17,16,439
2	Hyderabad	9,14,349	7,228	88,905	8,18,216	1,13,066	94,509	9,19,953
3	Nawábsháh	3,08,111	.....	.....	3,08,111	.....	1,313	3,09,424
4	Thar Párkar	1,48,617	.....	16,288	1,32,329	200	14,132	1,46,661
5	Sukkur	6,26,072	.....	59,018	5,67,054	.....	62,352	6,29,406
6	Lárkána	3,84,921	.....	23,644	3,61,277	.....	31,761	3,93,038
7	Upper Sind Frontier	1,12,059	.....	14,920	97,139	.....	14,132	1,11,271
	Total ...	42,55,656	7,228	3,47,691	39,00,737	1,13,266	3,18,027	42,26,192

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX J

Statement showing the number of offences against the Abkári and Opium Laws detected in each District of the Province of Sind during the year 1926-27

District	Cases Detected (Abkari)																Total (Abkari).	Cases in which convictions were obtained.
	Offences relating to Liquor						Offences relating to Hemp Drugs						Offences relating to Cocaine					
	Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	3	6	9	3	21	...	...	32	35	...	67	...	2	1	3	91	82
Hyderabad	2	...	4	6	...	12	4	...	17	22	...	43	...	1	...	1	56	46
Nawábsháh	...	...	1	...	...	1	...	...	14	3	...	17	...	...	...	...	18	17
Thar Párkar	...	...	...	1	...	1	...	...	3	1	...	4	...	...	...	...	5	3
Sukkur	...	1	4	1	1	7	4	16	40	9	1	70	...	...	...	...	77	70
Lárkána	...	...	17	...	...	17	2	...	16	8	...	26	...	...	...	...	43	40
Upper Sind Frontier	...	2	12	...	...	14	3	...	15	8	...	26	...	...	...	...	40	37
Total, 1926-27 ...	2	6	44	17	4	73	13	16	137	86	1	253	...	3	1	4	330	(a) 295
Total for 1925-1926 ...	3	5	68	13	2	91	15	14	85	65	...	179	...	3	1	4	274	246

(a) Of the remaining 35 cases, 17 acquitted and 18 pending.

APPENDIX J—*continued*

District	Cases detected (Opium)									
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized
1	20	21	22	23	24	25	26	27	28	29
										Maunds. Seers. Tolas.
Karáchi	...	...	23	...	2	...	3	...	28	0 8 0
Hyderabad	...	...	6	...	...	...	...	...	6	0 0 11
Nawábsháh	...	...	5	...	...	...	...	...	5	0 6 72
Thar Párkar	...	...	39	...	1	...	2	...	42	0 1 22
Sukkur	...	...	5	...	3	...	1	1	10	0 0 41
Lárkána	...	...	1	...	...	...	...	...	1	0 0 4
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	0 0 0
Total, 1926-27 ...	...	...	79	...	6	...	6	1	92 (b)	0 16 70
Total for 1925-26 ...	...	1	86	1	1	...	...	...	89	0 3 41

(b) 8 convicted, 7 acquitted and 7 pending.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX K

Statement showing cases of drunkenness in which convictions were recorded during the year 1926-1927

Name of Municipality	Population.	In Municipal areas						In District (exclusive of Municipal area)					
		1924-1925		1925-1926		1926-1927		Districts	Convictions for drunkenness		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks
		Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Karachi ...	216,883	56	2·58	48	2·21	20	0·92	Karachi	...	...	...	...	
Kotri ...	7,961	...	...	...	...	...	...						
Hyderabad ...	72,498	...	...	...	...	...	...	Hyderabad	...	...	...	...	
Tando Allahyar ...	5,560	...	...	...	...	...	...						
Shahdadpur ...	4,997	...	...	...	...	...	...	Nawabshah	...	...	...	...	
Tando Adam ...	10,268	...	...	2	1·95	1	0·97						
Mirpurkhas ...	5,789	...	...	...	...	...	...	Thar Parkar	...	...	...	...	
Umarkot ...	3,493	...	...	...	...	...	...						

APPENDIX K—*continued*

Name of Municipality	Population.	In Municipal areas						In District (exclusive of Municipal area)					
		1924-1925		1925-1926		1926-1927		Districts	Convictions for drunkenness		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks
		Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sukkur	41,525	...	...	...	...	...	...	Sukkur	...	...	...	...	
Shikarpur	55,041	...	...	...	...	...	...						
Rohri	9,560	...	...	...	...	...	...						
Garhi Yasin... ...	6,003	...	...	...	...	...	...						
Larkana	17,723	..	...	...	...	...	...	Larkana	...	...	...	...	
Jacobabad	10,583	...	...	...	...	...	...	Upper Sind Frontier ...	...	...	...	...	
Total ...		56		50		21							

H M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX L

Statement showing the sanctioned strength of the Establishment of the Combined Salt and Excise Department in Sind, 1926-27

Designation	Pay per mensem																			Total
	Rs. 900—40—1,100.	Rs. 400—20—500.	Rs. 350—10—400.	Rs. 220—10—300.	Rs. 150—10/2—220.	Rs. 150—5—200.	Rs. 115—5—150.	Rs. 105—5—145.	Rs. 85—5/2—100.	Rs. 30—5/2—80.	Rs. 30—5/2—60.	Rs. 25.	Rs. 27.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 22.	Rs. 20.	Rs. 18.	
Superintendent of Salt and Excise in Sind.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Deputy Superintendent of Salt and Excise.	...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
Inspectors	..	...	...	4	13	...	...	...	...	...	..	...	...	...	...	...	...	...	...	17
Assistant Inspectors ...	...	...	...	...	...	...	...	10	(a) 14	...	...	...	...	...	...	...	...	...	...	24
English Writers (Clerks) ...	...	...	...	...	...	1	1	4	9	17	(b)5	...	...	...	...	...	.	..	...	37
Mounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...	8
Do. Peons ...	...	...	...	...		...	...	...	...	...	.	...	35	...	...	...	...	...	...	35
Dismounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	...	...	...	...	5
Do. Naiks ...	...	...	...	...		...	...	...	...	...	...	...	...	...	..	(c)6	(e)27	...	...	33
Do. Peons ...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	(d)38	157	195
Total ...	1	1	2	4	13	1	1	14	23	17	5	8	35	1	4	6	27	38	157	358

(a) Includes one Temporary appointment.
(b) Do. one Temporary appointment.
(c) Do. four Temporary appointments.
(d) Do. 11 Temporary appointments, and 4 more appointments for second extension, Maurypur Salt Works, *vide* G. R., R. D., No. 24-C., dated 23rd December 1925. This establishment was displaced on 31st July 1926. } for Private Salt Works at Maurypur, *vide* G. R. No. 5094/24, dated 30th November 1925, R. D.

(e) Includes 1 appointment of Naik for escorting Foreign Liquor under Bond, *vide* G.R.,R.D., N. 102-C, dated 22rd April 1925.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

APPENDIX M

Statement showing Statistics relating to Cocaine, 1926-27

District	Stock in hand during the beginning of the year	Quantity imported	Quantity confiscated	Total	Quantity consumed	Closing balance	Remarks
	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	Lb. oz. grs.	
Karáchi	2 3 303	0 0 398	2 8 417 (*a*)	5 1 158	1 1 63 0 8 293(*b*)	3 3 282	(*a*) Purchased from the Customs House, Karachi, out of the confiscated stock. (*b*) Exported to other Provinces in India.
Hyderabad	0 6 154	1 2 440	.....	1 9 114	1 5 47	0 4 67	
Nawábsháh	.....	.....	.....	.....	.....	.....	
Thar Párkar	.....	.....	.....	.....	.....	.....	
Sukkur	*0 2 184	1 0 307	0 0 383	1 3 394	1 1 206	0 2 188	
Lárkána	0 3 213	0 0 180	.....	0 3 393	0 0 454	0 2 419	
Upper Sind Frontier	0 0 62	0 0 120	.....	0 0 182	0 0 118	0 0 64	
Total ...	3 3 436	2 5 5	2 9 320	8 6 281	4 5 221	4 1 60	

*Last year's closing balance was incorrect as certain figures were omitted.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT A

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1926-27

Name of District	Licenses for the wholesale vend of imported spirits and imported fermented liquors and Malt liquors manufactured in India									Licenses for the wholesale vend of spirits made in Sind to the trade			Licenses for the wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea					Remarks
	Number of licenses.	Spirits and Fermented Liquors sold thereunder								Number of licenses.	Quantity of spirits sold thereunder		Number of licenses.	Quantity of liquor sold thereunder				
		To other licensed vendors.				To the Public								To other licensed vendors		To the public		
		Imported			Beer made in India.	Imported			Beer made in India.		To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals-	Gals. (a)	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.									
Karáchi	24	27,134	1,41,834	5,02,492	...	1,004	5,504	64,504	1,998	...	...	...	...	...	...	...	...	(a) Includes 446 gallons Indian made spirit.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	
Total ...	24	27,134	1,41,834 (a)	5,02,492	...	1,004	5,504	64,504	1,998	...	...	...	...	...	...	...	...	

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT B

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1926-27

Name of District	Foreign Spirits and Fermented Liquors											
	Sold under Shop Licenses								Sold under Hotel and Dak Bungalow licenses			
	On fixed fees				On fees determined by auction				Sales thereunder			
	Number of licenses.	Sales thereunder			Number of licenses.	Sales thereunder			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
Karáchi	(a) 22	4,400	18,803	23,406	(b) 14	234	6,034	57,306	(c) 33	710	3,912	69,954
Hyderabad	(d) 9	1,165	18,562	25,130	4	16	1,428	12,208	1	...	110	2,168
Nawábsháh	2	96	1,500	829	...	...	...	...	...	...	...	...
Thar Párkar	2	131	1,683	699	...	...	...	...	...	...	...	...
Sukkur	5	532	6,930	7,381	4	...	...	15,942	...	...	...	..
Lárkána	2	184	920	1,254	...	...	...	...	...	...	...	..
Upper Sind Frontier	1	37	379	608	...	...	...	...	...	...	...	...
Total	43	6,535	48,577	59,307	22	250	7,462	85,456	34	710	4,022	72,122

(a) Includes 21 Foreign liquor "off" and one Beer shops.
(b) Includes 12 Foreign liquor "On" and 2 malt shops.
(c) Includes 9 Hotels, 5 Canteens, 3 Refreshment Rooms, 3 Theatre Bars and 13 Clubs.
(d) Includes 5 "off" and 4 Canteens.

PROVINCIAL STATEMENT B—*continued.*

Name of District	Foreign Spirits and Fermented Liquors—*continued*				Spirits made in India in private distilleries							Spirits made in outstills	
	Sold under Railway Refreshment Room Licenses				Sold under Retail Vend Licenses				Removed direct from distilleries under special permits and passes				
	Number of licenses.	Sales thereunder			Number of licenses.	Quantity sold						Number of vendors connected with the outstill.	Quantity sold by them.
		Wines.	Spirits.	Beer		Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	2	28	294	21	154	1,170	52	...	...	...	...	...
Hyderabad	1	2	32	248	9	3	...	...	...	...	...	...	...
Nawábsháh	1	3	36	296	...	...	...	...	...	...	...	...	..
Thar Párkar	...	...	...	...	2	17	...	...	...	...	...	...	...
Sukkur	4	3	32	615	...	...	..	...	...	...	...	...	...
Lárkána	1	...	33	374	...	...	...	...	...	...	...	..	...
Upper Sind Frontier	...	...	...	...	...	...	..	...	...	...	...	..	...
Total ...	8	10	211	1,827	32	174	1,170	52	...	...	...	...	...

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

BOMBAY REVENUE DEPARTMENT

IMPERIAL RETURNS 1-5

IMPERIAL RETURN I—REVENUE

Name of District	Country spirits						Country Fermented Liquors				Malt Liquors			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 7, 11, 14 and 17	Receipts from commercial spirits including medicated wines	Opium
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other similar systems	Total receipts from country spirits	Tari—Tree-tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beers manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer	Duty on wines and spirits manufactured in India and excised at the tariff rate	License fees for sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16			Gross receipts on issues of excise opium
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	6,35,754	...	3,36,940	9,72,694	...	9,72,694	...	4,812	...	4,812	166	4,250	4,416	9,730	2,62,442	2,72,172	12,54,094	44	62,496
Hyderabad ...	2,73,653	...	2,44,820	5,18,473	...	5,18,473	...	337	...	337	...	2,923	2,923	...	36,005	36,005	5,57,738	...	85,554
Nawábsháh ...	1,07,760	...	64,077	1,71,837	...	1,71,837	...	...	...	...	...	...	...	...	2,615	2,615	1,74,452	...	30,809
Thar Párkar ...	39,632	...	23,847	63,479	...	63,479	...	...	...	...	...	...	...	...	2,002	2,002	65,481	1	35,919
Sukkur ...	1,36,040	...	96,993	2,33,033	...	2,83,033	...	50	...	50	...	17,100	17,100	...	10,100	10,100	2,60,283	182	64,330

IMPERIAL RETURN I—REVENUE—*continued*

Name of District	Opium—*concld.*			Hemp drugs						Cocaine							
	License fees for sale of opium (wholesale and retail)	Duty on opium, other than excise opium	Total receipts from opium	Duty on ganja	Duty on charas	Duty on bhang	Total duty on hemp drugs	License fees (wholesale and retail) and warehouse dues	Total receipts from hemp drugs	License fees for sale of cocaine and allied drugs	Fines and forfeitures	Miscellaneous	Grand total	Add refunds	Gross revenue	Total charges as shown in Imperial Return II	Net revenue in the year
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	71,362	...	1,33,768	12,534	42,660	6,400	61,594	62,544	1,24,138	...	1,347	931	15,14,322	1,16,127	16,30,449	1,27,424	15,03,025
Hyderabad ...	48,314	...	1,33,868	7,200	57,311	44,920	1,09,431	66,682	1,76,113	...	372	405	8,08,496	77	8,08,573	62,338	8,06,235
Nawábsháh ...	20,763	...	51,572	...	13,294	1,440	14,734	29,930	44,664	...	3	393	2,71,084	...	2,71,084	20,831	2,50,253
Thar Párkar ...	12,853	...	48,772	2,288	14,566	4,160	21,014	13,248	34,262	...	60	241	1,48,817	...	1,48,817	41,866	1,06,951
Sukkur ...	45,125	...	1,00,455	1,047	48,908	51,491	1,01,446	83,863	1,85,309	...	756	747	5,56,732	1,185	5,57,917	56,761	5,01,156

IMPERIAL RETURN I—REVENUE—*continued*

Name of District	Country spirits						Country Fermented Liquors				Malt Liquours			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)					Opium	
	Duty on distillery spirits	Fees from distilleries	License fees for sale of distillery spirits	Total receipts from distillery spirits	Receipts from outstills and other similar systems	Total receipts from country spirits	Tari—Tree-tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beers manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer	Duty on wines and spirits manufactured in India and excised at the tariff rate	License fees for sale of foreign liquors generally, whether imported or manufactured in India	Total of columns 15 and 16	Total of columns 7, 11, 14 and 17	Receipts from commercial spirits including medicated wines	Gross receipts on issues of excise opium
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lárkána ..	94,597	..	55,048	1,49,645	...	1,49,645	...	...	...	..	...	...	...	...	2,083	2,083	1,51,728	44	52,461
Upper Sind Frontier.	46,896	...	30,007	76,9 3	...	76,903	...	...	...	...	...	...	...	...	1,500	1,500	78,403	18	9,810
Total ..	13,34,332	...	8,51,732	21,86,064	...	21,86,064	...	5,199	...	5,199	166	24,273	24,439	9,730	3,16,747	3,26,477	25,42,179	289	3,41,319
Total of previous year.	13,67,256	...	8,55,831	22,23,087	...	22,23,087	...	10,350	...	10,350	4,363	31,024	35,387	37	4,16,183	4,16,220	26,85,044	825	3,40,620

IMPERIAL RETURN I—REVENUE—*concluded*

Name of District	Opium—*concld.*			Hemp drugs						License fees for sale of cocaine and allied drugs	Fines and forfeitures	Miscellaneous	Grand total	Add refunds	Gross revenue	Total charges as shown in Imperial Return II	Net revenue in the year
	License fees for sale of opium (wholesale and retail)	Duty on opium, other than excise opium	Total receipts from opium	Duty on ganja	Duty on charas	Duty on bhang	Total duty on hemp drugs	License fees (wholesale and retail) and warehouse dues	Total receipts from hemp drugs								
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lárkána ...	24,787	...	77,248	56	27,700	48,026	75,782	46,644	1,22,126	...	85	289	3,51,820	...	3,51,820	40,862	3,10,958
Upper Sind Frontier.	6,925	...	16,765	1,020	6,323	4,090	11,343	15,233	26,576	...	...	137	1,27,899	...	1,21,899	13,113	1,08,786
												3,143 (*a*)	38,38,170 (*a*)	1,17,389	39,50,559 (*a*)	3,63,195	35,87,364 (*a*)
												2,25,255	2,25,255	...	2,25,255	...	2,25,255
Total ...	2,30,129	...	5,71,448	24,145	2,10,762	1,60,437	3,95,344	3,18,144	7,13,488	...	2,623	2,28,393	40,58,125	1,17,389	41,75,814	3,63,195 (*b*)24,920	38,12,619
Total of previous year.	2,40,143	...	5,80,763	27,250	2,34,664	1,81,339	4,43,253	3,40,403	7,83,656	...	6,575	2,779 (*a*) 2,01,348	42,60,990	90,978	43,51,968	3,64,773	38,96,217

(*a*) Gain on sale proceeds of Country Spirit.
(*b*) Contribution to District Local Boards *vide* Government Memorandum No. 4042-C/24, dated 12th February 1926.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I-A

Supplemeniary Table showing the duty realized (a) *in other British Indian provinces on excisable articles exported to Sind and* (b) *in Sind on excisable articles exported to other British Indian provinces*

Description of excisable articles	Amount of duty realized in other provinces of India on excisable articles exported to—						Amount of duty realized in Sind on excisable articles exported to other Indian provinces					
	In—	In—	In—	In—	In—	Total.	To— Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhang	...	...	...	...	...	...	25	...	...	...	...	25
Total ..	...	...	...	...	...	...	25	...	...	...	...	25

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—EXPENDITURE

Name of District	Salaries and Establishment	Allowances	Supplies and Services				Contingencies and special charges			Cost of opium supplied to Excise Department	Total charges		Remarks
			Rewards	Construction and repairs to buildings		Other charges Combined Salt and Excise	Salt, *i.e.*, Manufacture, etc.	Combined Salt and Excise	Conveyance of Excise Opium		Combined Salt and Excise	Debitable to '6' Excise	
				Salt	Excise								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi ...	94,595	14,475	2,555	32,302	2,493	5,066	81,657	13,669	116	27,044	2,73,973	1,27,424	
Hyderabad ...	22,201	5,082	870	...	...	6	...	1,572	2,967	37,073	69,771	62,338	
Nawabshah ...	7,263	2,362	227	...	...	...	...	14	81	13,351	23,298	20,831	
Thar Parkar ...	23,720	8,656	156	265	542	1,216	2,479	553	33	15,565	53,186	41,866	
Sukkur ...	27,005	8,857	1,123	...	389	252	...	616	115	27,876	66,224	56,761	
Larkana ...	16,083	5,389	1,213	...	671	220	...	212	127	22,726	46,641	40,862	
Upper Sind Frontier ...	7,546	3,694	391	...	95	...	...	41	.....	4,264	16,031	13,113	
Total ...	1,98,414	48,515	6,535	32,568	4,181	6,760	84,136	16,677	3,439	1,47,899	5,49,124 (*a*)24,920	3,63,195 (*a*)24,920	
Portion chargeable to "6" Excise.	1,48,811	36,386	4,931	...	4,181	5,070	...	12,508	3,439	1,47,899	.....	3,63,195 (*a*)24,920	
Total of previous year, 1925-26.	1,90,689	44,713	6,532	6,972	4,161	5,769	88,537	17,983	2,435	1,58,956	5,26,687	.....	
Portion chargeable to "6" Excise.	1,43,017	33,535	4,899	...	4,161	4,282	...	13,488	2,435	1,58,956	.....	3,64,773	

(*a*) Contribution to District Local Boards *vide* Government Memorandum No. 4042-C/24, dated 12th February 1926.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES

Name of District	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries	Government distilleries	Private distilleries	Out-stills	Country spirits	Country fermented liquors	Liquors other than commercial spirits, imported or manufactured in India and excised at tariff rates	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines	Opium	Hemp drugs	Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under out-still system (permanent)	Spirits under out-still system (temporary)	Fermented tari	Unfermented tari	Other country fermented liquors. (Ordinary licenses)	Other country fermented liquors. (Home-brewing licenses)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	1	...	...	...	...	24	10		1	30	...	...	...	7	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	1	18	...	...	...	1	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	9	...	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	7	24	...	...	...	1	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	14	...	...	...	...	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	1	8	...	...	...	...	...	...	...
Total ...	...	1	...	...	...	...	24	10	..	14	112	...	...	...	9	...	...	...
Total of previous year ...	..	1	...	...	...	...	27	10	...	12	115	...	...	...	9	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*continued*

Name of District	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in railway refreshment rooms, dak-bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)	Foreign liquors—all other special retail licenses, including canteen licenses	Rectified spirits and medicated wines. (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only. (Ordinary druggists' permits)	Morphia. (Special druggists' permits)	Hemp drugs for medical purposes only. (Druggists' permits)	Cocaine. (Druggists' permits)
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	3	12	21	28	1	65	5	23	37	22	22	2	22	19	28	...	39
Hyderabad	1	3	5	1	1	1	4	3	19	36	37	3	37	5	5	...	15
Nawábsháh	...	...	2	...	1	...	...	...	...	27	20	2	30	...	...	...	4
Thar Párkar	...	...	2	...	...	...	...	...	1	23	18	1	18	...	...	...	5
Sukkur	4	...	5	...	4	...	...	19	17	34	45	2	47	6	6	...	16
Lárkána	...	...	2	...	1	...	...	...	3	25	44	2	44	2	5	...	5
Upper Sind Frontier	...	...	1	...	...	...	...	4	3	8	12	2	12	...	1	...	2
Total ...	8	15	38	29	8	66	9	48	80	178	198	14	210	32	45	...	86
Total of previous year ...	7	15	39	13	(a) 7	21	10	45	68	179	203	14	216	57	64	...	83

(a) Last year one Railway Refreshment Room in Larkana was omitted through oversight.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION

Name of District	Country Spirits				Foreign Liquors other than Commercial Spirits				
	Issues in Imperial Gallons				Rates of duty	Imported Liquors			Liquors manufactured in India paying duty at tariff rates	
	At strength of 25° U. P.	At strength of 40° U. P.	At strength of —	Equivalent at London proof of the total of columns 2, 3 and 4		Spirits in Imperial gallons, London proof	Wines in Imperial gallons	Malt liquors in Imperial gallons	Spirits in Imperial gallons, London proof	Malt liquors in Imperial gallons
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karachi	37,227	22,404	...	41,416		25,711	7,250	213,550	116	4,062
Hyderabad	33,552	1,606	...	28,128		15,093	1,183	39,628	2	126
Nawábsháh	13,427	55	...	10,103	Per Imperial gallon.	1,002	99	1,125	...	.....
Thar Párkar	5,890	50	...	4,454	25° U. P. 8 0 0	1,262	131	699	13	.....
Sukkur	16,753	...	...	12,565	40° U. P. 6 4 0	5,259	525	23,210	...	728
Lárkána	13,756	20	...	10,329		715	164	1,628	...	.....
Upper Sind Frontier	5,872	...	...	4,369		284	37	608	...	.....
Total ...	126,466	24,225	...	109,384		(a)49,332	(b)9,409	(b)280,448	(a)131	(b)4,856
Total of previous year ...	149,913	25,796	...	127,913		(a)51,704	(b) 11,654	(b)301,559	(a)33	(b)15,469

(a) Sales to public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of London proof.
(b) Sales to public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of Imperial gallons.

IMPERIAL RETURN IV—CONSUMPTION—*continued*

Name of District	Commercial Spirits			Opium and other Drugs									
	Rectified spirits in Imperial gallons	Denatured spirits in Imperial gallons	Medicated wines in Imperial gallons	Issues, in seers, of excise opium	Retail sales, in seers, of other opium (*e.g.*, Punjab grown, Punjab Hill States, Afghan and Malwa)	Wholesale price of opium to retail vendors	Average retail price of opium	Retail sales of morphia in lb., oz. and grs.	Retail sales, in seers, of charas	Retail sales, in seers, of ganja	Retail sales, in seers, of bhang and its preparations	Retail sales of cocaine, in lb., oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer.	Per seer.	Lbs. ozs. grs.	Seers.	Seers.	Seers.	Lbs. ozs. grs.
Karáchi	97	10,202	600	1,040 *1,068*	...			3 2 427	671	605	4,847	1 1 63
Hyderabad	3	3,626	6	1,426 *1,465*	...			0 3 162	945	204	14,943	1 5 47
Nawábsháh	...	47	...	513 *505*	...			.....	231	75	10,534	.....
Thar Párkar	...	...	...	599 *600*	...	Rs. 60	...	.....	205	147	2,645	.....
Sukkur	13	1,315	54	1,072 *1,105*	...			2 10 125	590	105	23,325	1 1 206
Lárkána	...	74	...	874 *867*	...			0 4 5	473	6	22,309	0 0 454
Upper Sind Frontier	...	67	...	164 *166*	..			0 0 4	109	12	2,984	0 0 118
Total	113	15,331	660	5,688 *5,776*	...		...	6 8 183	3,224	1,154	81,578	3 8 408
Total of previous year	50	15,248	546	5,677 *5,620*	..	...	...	2 9 215	4,216	1,211	84,727	2 10 367

NOTE.—Figures in Italics in column 15 represent retail sales.

H. M. KIRKWOOD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond

Description of excisable articles	Imports						Exports					
	Duty-paid			In bond			Duty-paid					
	From—	From—	Total	From—	From—	Total	To—	To—	To—	To—	To—	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	...	...	...	Punjab Seers. 2.448	.....	Seers. 2.448	Khairpur State Seers. 213	Lass Bella State 32 seers. Cutch Bhuj State 10 seers.	Baroda State. Seers. 3	Kalat State. Seers. 11	Palanpur State. Seers. 8	Seers. 277
(2) Cocaine	...	...	...	.....	.....	.....	Lbs. oz. gr. 9 0 3,062 ...	0 0 120 ...	0 0 951 ...	...	...	...
							Punjab	Baluchistan	Ajmer			

									Grs.	Grs.	Ponha-war. Grs.				
(3) Morphia	...	...	...	...	...	.....	...	.....	1,790	161	460	...	...	...	

	Duty-paid			In bond			Duty-paid			In bond		
	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons
Indian made, foreign liquors—												
Baluchistan	1,998	...	...	.....	.....	.....	.....	.....	...	...	...	54
United Provinces	...	...	304	.....	.....	.....	.....	.....	...	...	...	...
Baroda State	..	...	252	.....	.....	.....	.....	.....	...	...	...	...
Punjab	...	...	...	.. ...	.....	.....	.....	.....	...	...	...	18
Total ...	1,998	...	556	.....	.....	.....	.....	.....	.....	...	...	72

IMPERIAL RETURN IV-A—*continued*

Description of excisable articles	Imports						Exports					
	Duty-paid			In bond			Duty-paid			In bond		
	From—	From—	Total	From—	From—	Total	To—	To—	Total	To—	To—	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
European—	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons	Beer Gallons	Wines Gallons	Spirits Gallons
Punjab	...	...	...	...	...	...	147,610	9,968	37,312	...	...	...
Baluchistan	...	...	...	...	...	...	65,920	4,712	13,214	...	...	...
N.W. Frontier Provinces	...	...	...	...	...	...	51,206	3,076	9,690	...	...	...
United Provinces	...	...	...	...	...	...	12,714	2,312	8,282	...	...	...
Central Provinces	...	...	...	...	...	...	588	1,060	752	...	...	...
Bengal	...	...	...	...	...	...	...	...	180	...	...	...
Kashmir	...	...	...	...	...	...	...	...	...	4,302	946	2,294
Persian Gulf	...	...	...	..	...	.. ...	...	...	...	488	158	1,124
Rajputana	...	...	...	...	...	... ..	6,884	652	3,646	...	...	...
Afghanistan	...	...	...	. ...	...	...	248	96	110	...	...	...
Total ...	...	...	...	...	...	...	285,170	21,876	73,136	4,790	1,104	3,418

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

IMPERIAL RETURN V

Name of District	Area in square miles			Population (in thousands)			Number of square miles per shop							Number of shops per 1,00,000 of population		
							Country spirit							Country spirit		
	Out-still system	Distillery system		Out-still system	Distillery system		Out-still area	Distillery area		Opium		Hemp drugs		Out-still area	Distillery area	
		Urban	Rural		Urban	Rural		Urban	Rural	Urban	Rural	Urban	Rural		Urban	Rural
1	2	3		4	5		6	7		8		9		10	11	
Karáchi	33	11,731		...	240	302	...	1·65	1,173·10	3·00	1,066·45	3·00	1,066·45	...	8·33	3·31
Hyderabad	17·43	4,625·57		...	96	477	...	1·45	770·93	1·45	192·73	1·45	185·02	...	12·50	1·26
Nawábsháh	0·47	3,889·53		...	20	399	...	0·12	777·91	0·12	169·11	0·12	149·60	...	20·00	1·25
Thar Párkar	1	13,636		...	9	387	...	0·05	1,948·00	0·05	568·17	0·05	852·25	...	22·22	1·80
Sukkur	11	5,595		...	115	395	...	0·85	508·64	0·79	279·75	0·61	192·93	...	11·30	2·78
Lárkána	14	5,037		...	87	561	...	2·33	629·63	2·33	265·11	2·00	136·14	...	16·22	1·43
Upper Sind Frontier	4	2,692		...	11	230	...	1·33	538·40	4·00	384·57	2·00	269·20	...	27·27	3·17
Total	80·90	47,206·10		...	528	2,751	...	1·35	907·81	1·62	363·80	1·44	306·53	...	11·36	1·89
Total of previous year	80·90	47,206·10		...	528	2,751	...	1·30	890·68	1·62	365·94	1·44	295·04	...	11·74	1·93

IMPERIAL RETURN V—*continued*

Name of District	Number of shops per 1,00,000 of population —*continued*				Consumption per 100 of the population in gallons or seers (to two places of decimals)			Average taxation per proof gallon or seer in Rupees (to two places of decimals)									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I)
	Opium		Hemp drugs		Country spirit (distillery area)	Opium	Hemp drugs	Country spirit (distillery areas)			Opium drugs			Hemp drugs			
	Urban	Rural	Urban	Rural				Duty	Vend fees	Total	Duty including gain on sale proceeds and cost price	Vend fees	Total	Duty	Vend fees	Total	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallons	Seers	Seers										
Karáchi	4·58	3·64	4·58	3·64	7·64	0·19	1·13	15·35	8·14	23·48	60·00	68·62	128·62	10·06	10·21	20·27	2·79
Hyderabad	12·50	5·03	12·50	5·24	4·56	0·25	2·81	10·47	9·37	19·84	60·00	33·88	93·88	6·80	4·14	10·94	1·52
Nawábsháh	20·00	5·76	20·00	6·52	2·41	0·12	2·59	10·67	6·34	17·01	60·00	40·47	100·47	1·36	2·76	4·12	0·65
Thar Párkar	22·22	6·20	22·22	4·13	1·12	0·15	0·76	8·90	5·35	14·25	60·00	21·46	81·46	7·01	4·42	11·43	0·38
Sukkur	12·17	5·06	15·65	7·34	2·46	0·21	4·71	10·83	7·72	18·55	60·00	42·09	102·09	4·22	3·49	7·71	1·09
Lárkána	16·22	3·39	18·92	6·60	1·73	0·15	3·81	9·16	5·33	14·49	60·00	28·36	88·36	3·33	2·05	5·38	0·59
Upper Sind Frontier	9·09	3·04	18·18	4·35	1·82	0·07	1·29	10·68	6·84	17·52	60·00	42·23	102·23	3·65	4·91	8·55	0·51
Total ..	9·47	4·65	10·61	5·60	3·34	0·17	2·62	12·29	7·79	19·99	60·00	40·46	100·46	4·60	3·70	8·30	1·24
Total of previous year ...	9·47	4·69	10·61	5·82	3·90	0·17	2·75	10·69	6·69	17·38	60·00	42·30	102·30	4·92	3·78	8·70	1·30

H. M. KIRKWOOD,
Superintendent of Salt and Excise, Sind.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1926-27

I.—Constitution of the Departments and System of Administration

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the Local Police, under the Assistant Resident, Perim.

II.—Financial Result of the year's Administration

2. The principal sources of excise revenue are detailed in the appended statement, Appendix I, in which the realizations of the year under report are contrasted with those of 1925-26. The gross receipts amounted to Rs. 2,39,679 against Rs. 2,47,422 in preceding year showing a decrease of Rs. 7,743.

The total expenditure on account of Establishment and contingent charges amounted to Rs. 20,636 against Rs. 21,750 in the previous year as shown below :—

Items	Amounts	
	1925-26	1926-27
	Rs.	Rs.
Establishment	20,514	19,382
Contract Contingencies	1,120	1,120
Countersigned Contingencies	116	134
Total ...	21,750	20,636

III.—Imported Foreign Liquors

3. Fifteen licenses were issued at Aden for the sale of foreign liquors, four licenses for the sale of foreign liquors under " Military Canteen Tenant System," ten licenses for the sale of foreign and Indian made essences, nine licenses for the sale of denatured spirits, and seven club licenses for the sale of foreign potable spirits and malt liquors of Indian manufacture. At Perim one license was issued for the sale of foreign liquors.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim respectively, during the year under review and the previous year are shown in Appendix II.

IV.—Country Liquor

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following statement :—

Items	1925-26	1926-27
	Gls.	Gls.
Date liquor (50 U. P.)	9,750	8,700
Date liquor (30 U. P.)	250	300
Total in terms of 50 U. P. ...	10,100	9,120

V.—Intoxicating Drugs

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1926-27 and the previous year is as under :—

District	Ganja		Bhang	
	1925-26	1926-27	1925-26	1926-27
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Shaikh Othman ...	194 52	201 65	1 58	2 25
Perim	...	...	...	...

The cocaine transactions during the year are shown in Appendix III appended to this report. Balance on 31st March 1927 was 1,014½ grains.

VI.—Opium

6. Forty-eight seers and seventy-one tolas of excise opium were sold by the contractor during the year under report against 49 seers and 34 tolas in the preceding year and the sale proceeds of 48 seers issued to him from the Depôt amounted to Rs. 3,600. The license fee for the retail vend of opium and the gain on sale of opium are shown in Appendix I, *vide* items 7 and 8.

The details of opium transactions are given in the appended statement, Appendix III.

7. No quantities of opium were issued in 1926-27 for veterinary or quasi-veterinary purposes,—*vide* Government Resolution, Revenue Department, No. 3494/24, dated the 3rd April 1925.

VII.—Incidence of Taxation

8. The incidence of Abkari Taxation per head of population for the year 1926-27 is contrasted in the following tabular statement with that of the previous year:—

District	Population as per Census of 1921	1925-26		1926-27	
		Realizations	Incidence of taxation per head	Realizations	Incidence of taxation per head
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	2,42,051	4 7 1	2,33,808	4 4 8
Perim	2,070	5,371	2 9 6	5,871	2 13 5
Total ...	56,567	2,47,422	...	2,39,679	...

VIII—Offences

9. During the year under report one case of illicit importation of perfumed spirit was detected and the accused convicted and fined.

IX.—Staff

10. The following officers held charge of the office of the Collector of Abkari, during the year:—

Captain M. C. Sinclair, Major T. C. W. Fowle and Captain H. M. Poulton.

The work of the non-gazetted staff has been entirely satisfactory during the period under report.

H. M. POULTON,
Captain,
Collector of Abkari, Aden.

APPENDIX I

Comparative statement showing sources of excise revenue realized in Aden and Perim during the financial years 1925-26 and 1926-27

Items	Aden		Perim		Total		Remarks
	1925-26	1926-27	1925-26	1926-27	1925-26	1926-27	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Duty on imported Foreign liquors.	1,82,903	1,78,253	5,089	5,634	1,87,992	1,83,887	
2 License fees for the sale of foreign liquors.	7,273	9,996	282	237	7,555	10,233	
3 Still head duty on country liquor.	37,875	34,200	...	...	37,875	34,200	
4 License fee for the manufacture and sale of country liquor.	1,853	1,640	...	...	1,853	1,640	
5 Duty on intoxicating drugs.	7,230	4,000	...	...	7,230	4,000	
6 License fees for the manufacture and sale of intoxicating drugs.	525	550	...	...	525	550	
7 License fees for the Opium Farm.	705	740	...	...	705	740	
8 Gain on sale of opium.	2,585	2,256	...	...	2,585	2,256	
9 Miscellaneous ...	1,102	2,173	...	...	1,102	2,173	
Total ...	2,42,051	2,33,808	5,371	5,871	2,47,422	2,39,679	

H. M. POULTON,
Captain,
Collector of Abkari, Aden.

APPENDIX II

Comparative statement of quantities of imported Foreign Wines, Spirits and Malt Liquors passed for consumption in Aden and Perim during the financial years 1925-26 and 1926-27

Items	Aden		Perim		Total		Aden		Perim	
	1925-26	1926-27	1925-26	1926-27	1925-26	1926-27	Increase	Decrease	Increase	Decrease
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1 Ale, porter, beer, cider and other fermented liquors.	98,563	99,992	746	990	89,309	100,982	11,429	...	244	...
2 Denatured Spirit ...	1,761	463	...	...	1,761	463	...	1,298	...	...
3 Perfumed Spirit ...	11	76	...	...	11	76	65	...	...	...
4 Liqueurs Cordials, mixtures and other preparations containing spirits.	125	140	...	1	125	141	15	...	1	...
5 All other sorts of spirits.	5,467	5,038	210	229	5,677	5,267	...	429	19	...
6 Champagne and all other sorts of sparkling wines not containing more than 42 per cent. of proof spirit.	205	141	...	...	205	141	...	64	...	...
7 All other sorts of wine not containing more than 42 per cent. of proof spirit.	970	2,170	29	18	999	2,188	1,200	...	...	11
Total ...	97,102	108,020	985	1,238	98,087	109,258	12,709	1,791	264	11

H. M. POULTON,
Captain,
Collector of Abkari, Aden.

APPENDIX III

Statement showing the transactions in opium and cocaine during the year 1926-27

Name of drugs and preparations, admixtures, etc.	Opening balance on 1st April 1926	Imported		Exported	Consumed	Balance on 31st March 1927	Remarks
		From	Quantity				
Crude Opium ...	Seers 19 tolas 59.	India	Seers 60 tolas.	...	Seers 48 tolas 71.	Seers 30 tolas 68.	
Opium-medicinal.	Grains 815	...	...	...	Grains 80	Grains 735	
Liquor Morph. Hydro. Chlor.	„ 116	...	...	...	„ 16	„ 100	
Morph. Hydro. Chlor.	„ 776½	...	...	...	„ 87	„ 691½	
Liquor Morph. Acetas.	„ 1,400	...	...	...	.....	„ 1,400	
Morph. Acetas ...	„ 2,357½	...	...	..	.....	„ 2,357½	
Cocaine ...	„ 1,180½	...	...	...	Grains 166	„ 1,014½	
Heroin ...	„ 105⅝	...	...	...	.....	„ 105⅝	

H. M. POULTON,
Captain,
Collector of Abkari, Aden.

No. A-423—5989

Aden Residency,
The 18th August 1927.

Forwarded with compliments to the Secretary to Government, Revenue Department, Bombay.

(Signed) H. M. POULTON,
for Political Resident, Aden.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1926-27.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—55.

Bombay Castle, 20th January 1928.

Read reports on the administration of the Excise Department in the Bombay Presidency, including Sind and Aden, for the year 1926-27 submitted by the Commissioner of Excise, the Commissioner in Sind and the Political Resident, Aden.

RESOLUTION.—The consumption of country spirit has continued steadily to decline. During the year under report it was less by 1,03,000 proof gallons in the Presidency proper, and by 17,000 proof gallons in Sind than in the preceding year. All districts, except Thana, Kolaba and Sholapur, contributed to this decrease. The total consumption also fell short of the fixed ration everywhere and that too in spite of a further reduction over the previous year's ration by 5 per cent. in the mofussil and 10 per cent. in Bombay City. Twenty-seven country spirit shops, 24 in the Presidency proper and 3 in Sind, were closed during the year, but one was re-opened. Since the year 1919-20 the total reduction in consumption in the whole Presidency has fallen by 14,45,000 proof gallons or by over 50 per cent. In all 362 shops have been closed during the same period.

This diminishing consumption is necessarily reflected in the diminishing revenues of the Presidency. The receipts from country spirit fell in the Presidency proper from Rs. 2,37,06,000 to Rs. 2,11,26,000 and in Sind from Rs. 22,23,000 to Rs. 21,86,000, that is, a total loss in revenue of Rs. 26,17,000 in one year. The aggregate reduction in the revenue from country spirit since the year 1919-20 amounts to Rs. 53,60,000.

2. The consumption of toddy also declined by 5,39,000 gallons in the districts of the Presidency proper except in Bombay, Thana, Poona and Sholapur, where it increased. The number of trees tapped during the year was less by 9,500, although the number of licenses granted increased by 687, the increase being solely due to the grant of domestic consumption licenses in the Panch Mahals District. In Sind, however, the consumption increased by about 1,500 gallons. The diminished consumption in the Presidency proper is to be attributed not to the spread of temperate habits but to the general trade depression and in some cases also to the unfavourable character of the season. The increase in Sind is due

to the substitution of this beverage for country liquor on account of the increasing price of the latter. The total decline in the consumption of toddy since the year 1919-20 is 5,38,000 gallons in the Presidency proper; in Sind, the consumption increased by 11,000 gallons.

As compared with the previous year, the receipts in the Presidency proper from the tree tax and vend and license fees fell from Rs. 49,07,000 to Rs. 46,63,000 and in Sind from Rs. 10,000 to Rs. 5,000. The smaller receipts in Sind in spite of the increased consumption are due to the absence of keen competition at the auctions. The total increase in the revenue from toddy since the year 1919-20 is Rs. 13,17,000 in the Presidency proper and Rs. 3,000 in Sind.

3. While there was a reduction in the total consumption of country spirit and toddy, the consumption of foreign liquor, including fermented liquor, wines and potable spirits, rose during the year in the Presidency proper by 74,000 gallons from 7,76,000 to 8,50,000 gallons, although there was a fall in Sind by 37,000 gallons. The following statement shows the progress of sale of foreign liquor from the years 1923-24 onwards :—

Year	Presidency proper			Sind	
	Fermented liquors	Wines	Potable spirits	Fermented liquors	Potable spirits
	Imperial gallons	Imperial gallons	Imperial gallons	Imperial gallons	Proof gallons
1923-24 ...	4,37 525	32,515	2,17,390	2,83,221	41,916
1924-25 ...	4,88,242	32,122	2,32,553	3,27,418	48,937
1925-26 ...	5,22,014	29,792	2,24,359	3,19,965	51,737
1926-27 ...	5,65,070	35,142	2,49,823	2,85,304	49,463

The increasing consumption of foreign liquor in the Presidency proper since 1924-25 is due to the increased prices of country spirit and also to a certain extent to the growing predilection of the working classes for beer. Although the consumption of foreign liquor has been declining in Sind, the decline seems to be only temporary and to be occasioned by the general trade depression which has left people with less money to spend on luxuries like foreign liquors.

The figures of sales of foreign liquor are at present gathered from the accounts maintained by the licensees, and their perfect accuracy cannot be guaranteed. Government have under consideration a new system of keeping accounts, which it is hoped will come into force on April 1st next.

The revenue during the year in the Presidency proper from foreign liquor increased by Rs. 2,18,000, while that in Sind fell by Rs. 1,01,000. The revenue from this source increased in the Presidency proper from Rs. 9,72,000 in 1919-20 to Rs. 18,77,000 during

the year under report, and in Sind from Rs. 1,01,000 to Rs. 3,51,000 during the same period, that is, a total increase of Rs. 11,55,000.

4. The consumption of ganja and bhang during the year shows some decrease, the decrease under ganja being due mainly to the increase in its cost price in consequence of the increased duty. The sale of charas in Sind declined by nearly 1,000 seers. The total revenue realised in the whole Presidency was Rs. 27,57,000 as against Rs. 29,17,000 in the preceding year.

5. The sales of opium in the Presidency proper further declined from 24,551 to 23,729 seers, while in Sind they rose slightly from 5,620 to 5,776 seers. Government have steadily pursued the policy of reducing the consumption of opium as of other intoxicating drugs, and the extent to which success has attended their efforts can be gathered from the fact that the sale of this drug has declined in the whole Presidency from about 53,000 seers in 1919-20 to 30,000 seers in 1926-27. The decrease in the Presidency proper is unfortunately not due wholly to legitimate causes, as illicit opium is reported to find its way into the City of Bombay and to be sold at cheaper rates. Government are confident that the fullest vigilance is being exercised in the very difficult task of suppressing this illicit traffic.

The revenue realised from the sale of opium in the Presidency proper amounted to Rs. 21,38,000 as against Rs. 21,86,000 in the previous year. In Sind the realisations were Rs. 4,24,000 as against Rs. 4,22,0 0. The total decline in the revenue from this source since 1919-20 in the whole Presidency is Rs. 6,57,000.

6. The total excise revenue and expenditure in the Presidency proper and Sind are contrasted in the following statement :—

——	1925-26	1926-27	Increase or decrease
	Revenue		
	Rs.	Rs.	Rs.
Presidency proper	3,47,56,000	3,20,65,000	- 26,91,000
Sind	41,93,000	40,28,000	- 1,65,000
Total ...	3,89,49,000	3,60,93,000	- 28,56,000
	Expenditure		
Presidency proper	21,18,000	23,12,000	+ 1,94,000
Sind	2,06,000	2,15,000	+ 9,000
Total ...	23,24,000	25,27,000	+ 2,03,000

7. The total number of offences against the Abkari law in the Presidency proper was 5,938, showing an increase of 724 over those of the previous year. The bulk of these offences related to liquor as was only to be expected in view of the substantial increase in the price of country spirit which makes illicit distillation and smuggling a profitable undertaking and well worth the risk incurred. In Sind owing to the difficulties in preventing the smuggling of spirit manufactured in the Khaipur and Kelat States, arrangements have been made for the manufacture at the Kotri Distillery of extra flavoured spirit of approximately the same quality. Government will await the result of the examination by the Superintendent of Salt and Excise of the question of a further improvement of the flavour of the spirit manufactured there. The decrease in the number of cocaine cases from 429 to 138 is satisfactory, and for this result the Bombay City Police are to be congratulated on their successful raids on gambling dens where traffic in this drug used mostly to be carried on. Government trust that the Police will be equally successful in dealing with the pedlars to whom this trade has now been generally diverted. In Sind the number of cases brought into court relating to liquor slightly fell, but those relating to hemp drugs showed a considerable increase owing to the greater vigilance of the Excise staff.

8. As steps on the path of total prohibition, Government can point to the policy of rationing supplemented by such measures as a gradual reduction in the number of country liquor shops and in the hours of sale, whilst, as has been shown above, the consumption of country spirit has considerably decreased in the last seven years, and the revenue has shrunk proportionately. Government are, however, unable to view the results achieved up to date with unmixed satisfaction, inasmuch as they do not represent a radical change in the habits and inclinations of the population. Failing to obtain country spirit at a price which they can afford, people resort to cheap foreign liquor in spite of its license fees having been more than doubled, as the recent statistics of sale, especially in the Presidency proper, abundantly testify. Smuggling of country spirit is also on the increase, and its total prevention is difficult owing to the existence of several Indian States on the borders of the British districts. A still worse counteracting factor is the enormous increase in the number of cases of illicit distillation, facilitated by the ease with which the bases of country spirit are obtainable. While such cases were few and far between when country spirit was cheap, they are now of frequent occurrence, and illicit distillation is also carried on on a more extensive and organised scale than ever before. In some districts as, for example, East and West Khandesh where the drink habit is deeply ingrained in the people, the Excise policy has created problems of administration which Government cannot but view with grave concern, respect for law and authority being already undermined in this part of the country as is evidenced by the frequent conflicts of the Bhils with the Excise and Police authorities in their attempts to prevent illicit distillation and smuggling. This results in a general demoralisation of the Bhil population and in the frustration of the efforts which are steadily

being made to ameliorate their condition and to convert them into peaceful and law-abiding citizens. There are also indications that similar problems will soon have to be faced in other districts, arising from the same cause, if the present excise policy is unflinchingly pursued without regard to any other considerations. The detection of this form of crime is also becoming more difficult owing to the want of co-operation of the general public with the officers of the Excise Department in their attempts, at times dangerous, to prevent crimes against the Excise law. A further cause which tends to nullify the good effects which are sought to be secured, to the great sacrifice of Government revenues, is the newly acquired habit of ganja smoking which is supplementing, if not supplanting, the drink habit in parts of the Deccan; whilst the use of denatured spirit as potable liquor is not altogether unknown. These facts have been detailed only to show why, in spite of the whole-hearted efforts of Government and their officers, progress in the desired direction has not so far been satisfactory. In the endeavour to check illicit distillation, to which reference has already been made, Government contemplate introducing at an early date into the Legislative Council a Bill further to amend the Abkari Act, by extending the provisions of section 18-B of that Act to the whole of the Presidency proper and thereby to secure complete control over the possession of mhowra.

9. The Prohibition (Finance) Committee, to whose formation reference was made in the last year's review, has submitted to Government its report which has already been published. Government have now under their consideration the proposals of this Committee which clearly indicate the financial difficulties, independently of the several administrative obstacles of which mention has already been made, which have to be overcome before the goal of total prohibition comes into sight.

10. The work of the department was throughout the year carried on with loyalty and enthusiasm often in situations of great difficulty and occasionally of some danger, and the thanks of Government are due to their officers of all ranks.

By order of the Government of Bombay
(Transferred Departments),

A. E. SERVAI,
Acting Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Political Resident, Aden,

[*P. T. O.*

gitized with financial assistance from th
Government of Maharashtra
on 11 July, 2017

All Collectors, including the Deputy Commissioner, Upper Sind Frontier,

The Collector of Bombay,

The Superintendent of Salt and Excise, Sind,

The Collector of Abkari, Aden,

The Collector of Abkari, Deesa,

The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,

The Political Agent, Mahi Kantha,

The Political Agent, Rewa Kantha,

The Director of Information and Labour Intelligence,

The Compiler, General Administration Report,

The Inspector General of Police,

The Commissioner of Police, Bombay,

The Deputy Inspectors General of Police, N. R., S. R. and Sind,

The Oriental Translator to Government,

The Private Secretary to His Excellency the Governor,

The Editors' Tables,

Editors of Newspapers,

*The Government of India,

*The High Commissioner for India, London,

The Members of the Council of State representing the Bombay Presidency,

The Members of the Legislative Assembly representing the Bombay Presidency,

The Members of the Legislative Council,

The Political Department,

The Home Department,

The Finance Department.

* By letter.